TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, [redacted] 1923

No. [redacted] 181

W. FISH WILSON, COUNTY COLLECTOR OF TAXES FOR THE COUNTY OF MARION; RICHARD FARRELL, COUNTY COLLECTOR OF TAXES FOR THE COUNTY OF CLINTON, *ET AL.*, APPELLANTS,

vs.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELER, AS RECEIVER, ETC., *ET AL.*

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF ILLINOIS.

FILED OCTOBER 5, 1922.

(29,185)

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SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1922.

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INDEX.

	Original.	Print.
Caption to record from U. S. district court for the eastern district of Illinois	1	1
Bill of complaint	3	2
Notices of application for preliminary injunction	44	48
Order allowing preliminary restraining order	51	51
Temporary restraining order	54	53
Subpœna in chancery and service	57	55
Preliminary injunction order	60	57
Motion to dissolve temporary injunction	63	58
Order settling cause for hearing	67	60
Order overruling motion to dissolve	71	61
Answer	73	62
Stipulation and order appointing special master	101	76

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	Original.	Print.
Motion to set aside order of reference, etc	105	78
Order granting motion to set aside order of reference and for leave to withdraw answer and denying motion to dismiss bill of complaint	108	79
Motion for entry of decree	111	80
Decree	113	81
Petition for appeal	118	86
Assignment of errors	121	87
Order allowing appeal and fixing bond	125	90
Bond on appeal	128	91
Præcipe for transcript	135	95
Motion for extension of time	138	97
Order extending time	142	98
Clerk's certificate	146	99
Citation and service	147	100

1 Pleas in the District Court of the United States within and for the Eastern District of Illinois at a regular term thereof held in the United States Court Room, in the City of East St. Louis, in said District, before the Honorable George W. English, Judge of said Court, on the first Monday (being the 1st day) of May, in the year of our Lord one thousand nine hundred twenty-two, and of the Independence of the United States of America the one hundred and forty-sixth year.

2 In the District Court of the United States for the Eastern District of Illinois.

In Equity.

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, William W. Wheelock, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Be it remembered that heretofore, to-wit, on the 3rd day of June, A. D. 1921, came the above named Complainants, by Geo. B. and Geo. M. Gillespie, their Solicitors, and filed their Bill of Complaint against the above named defendants, which said Bill of Complaint was and is in the words and figures following, to-wit:

3 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY, William W. Wheelock, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

To the Honorable Geo. W. English, Judge of the United States District Court for the Eastern District of Illinois:

Your Orators, the Complainants, respectfully represent and show unto your Honor:

That this is a suit of a civil nature and the matter and sum in controversy exceeds, exclusive of interests and costs, the sum and value of $3,000.00, and the subject-matter and parties defendants are located and reside in the Eastern District of the United States Court of the State of Illinois.

4 I.

That the Illinois Southern Railway Company is a corporation duly organized under the Railroad Incorporation Act of the State of Illinois; that William W. Wheelock was by a decree of the United States Circuit Courts for the Northern District of Illinois, Eastern Division, the Eastern District of Illinois and the Eastern District of Missouri duly appointed receiver in certain foreclosure proceeding in said courts and continued to operate the property of the Illinois Southern Railway Company hereinafter described until the operation thereof ceased as hereinafter stated, and is still such receiver not having been discharged from his trust; that by virtue and under authority of decree of foreclosure in the District Courts of the United States for the Northern District of Illinois, Eastern Division, in Equity No. 1113, the Eastern District of Illinois, in Equity No. 1369, and the Eastern District of Missouri, Eastern Division, in Equity No. 5060, referred to in said proceedings as consolidated causes, on September 15, 1920, Herbert A. Laundahl, as Special Master, appointed

by said courts in said causes for that purpose, struck off and sold the property hereinafter described pursuant to the decrees in said causes and the said William T. Abbott became the purchaser of said property as the representative of the bondholders under the mortgages or deeds of trust in said consolidated equity causes; that thereafter by certain articles of agreement of the date of February 5, 1921, pursuant to the provisions of said decree and certain other articles of assignment made, executed and delivered to the Missouri and Illinois Railroad Company, the said William T. Abbott, as such purchaser at said sale, conveyed and vested title of said railroad property hereinafter described in the complainant, the Missouri and Illinois Railroad Company, as the assignee of the said purchaser; and as the grantee of the said Illinois Southern Railway Company, Festus J. Wade of Missouri and First Trust & Savings Bank, a corporation organized and existing under the laws of the State of Missouri as trustees under the first mortgage or deed of trust of the said railway company dated June 1, 1911, and Breckenridge Jones and the Missouri and Illinois Trust & Savings Bank, a corporation existing under the laws of the State of Illinois, trustee under the income mortgage or deed of trust of the said Railway Company dated June 1, 1911, and William T. Abbott as purchaser of said properties at said foreclosure sale, released their several interests in said property to the Missouri & Illinois Railroad Company.

II.

That the complainants herein are respectively the duly elected and acting County Collectors of taxes for their respective counties as stated in the margin.

III.

That the complainant, Illinois Southern Railway Company, subject to the mortgages and receivership aforesaid has since prior to 1917 been in possession and operating a railroad with appurtenances extending from Salem in the County of Marion through the counties of Marion, Clinton, Washington, Perry and Randolph to a point in the City of Chester in Randolph County, State of Illinois, and thence by ferry across the said river to Little Rock Landing in Ste. Genevieve County, Missouri, thence to the City of Bismarck, in the State of Missouri, particularly described as follows:

"All and singular the lines of railway of the Company commencing at the City of Salem, in Marion County, Illinois, and extending in a general southwesterly direction through the Counties of Marion, Clinton, Washington, Perry and Randolph, to the City of Chester, Illinois, and from Missouri Junction, a point on the said line in Randolph County, to a point on the Mississippi River, in said County, known as Moro Incline, and thence by a steam ferry across said river to Little Rock Landing, in Ste. Genevieve County, Missouri, and thence southwesterly by way of the City of Ste. Genevieve, and

through said county and the County of St. Francois, in the State of Missouri, to the City of Bismarck, Missouri; also a certain branch extending from the main line at Sparta in Randolph County, Illinois, to a point near Roxboro, in said county; also the line extending from a point near Moro Station, Randolph County, Illinois, to a point on the Mississippi River known as Kellogg Incline, in said
6 county, together with all property connected with and appurtenant to said line of railroad, and all other property of the party of the first part, wherever situate or being, whether the same be rights of way, rights of connection with other railroads, real estate, easements, buildings, fixtures, track, incline track, approaches, track material, rails, ties, boats, boat riggings, tunnels, vioducts, bridges, trestles, culverts, fences, tools, station houses, depots, platforms, tool houses, water tanks, reservoirs, houses, engine houses, machine shops, shop tools, locomotives, tenders, cars, engines, personal property contracts, ordinances, leases, choses in action, rents, profits, income and all and all manner of real estate and interests therein, and all and all manner of mixed or personal property, of whatever nature or description the same may be, at the date of these presents owned or possessed by the Company, or which may at any time hereafter during the continuance of this trust be acquired by the Company; also all books of record and accounts of every kind and description, and all papers, maps, inventories and documents in anywise referring or relating to the property and franchises hereby conveyed; also all franchises and property and all rights or interests in franchises or property of every kind and description, real, personal or mixed, wherever the same may be situate, that may be now owned or that may at any time after the date of this indenture be acquired by or for the Company, all of which it is hereby covenanted, shall inure by way of accretion to the benefit and advantage of the Trustees, and by way of further and better security hereunder, together with the rents, issues and profits thereof, and all other appurtenances of the lines of railroad above described.

"All engines, tenders, cars and other rolling stock and equipment; all rights of way, station and depot grounds; all tunnels, roadbeds, spurs, double tracks, turnouts, side-tracks, switches and turntables; all superstructures, bridges, viaducts, boats, ferries, stringers, ties, rails, tracks, frogs, chairs and bolts; all telegraph and telephone lines, poles, block signals, wires and instruments; all terminals and terminal properties; all station houses, warehouses, engine houses, freight houses, inclines, platforms, approaches, coal houses, car houses, machine shops and other shops and structures, water stations, water tanks and water supply; all fences, wharves and docks; all machinery, tools, implements, furniture, materials and supplies; all lands designed for depots, stations, warehouses or other structures; all leaseholds, leases, rights under leases or contracts, and all trackage agreements or operating agreements of every kind or description; and all other property, real, personal and mixed; of the Railway Company or its successors, appurtenant to or used, or acquired for use, in connection with said lines of railway which are above described or which now are, or may at any time be subject to the lien hereof; and any and all additions, improvements and better-

ments, now or hereafter made to, or constructed upon, any lines of railway, extensions, branches, telegraph and telephone lines, or other properties, now or at any time hereafter subject to the lien hereof; and all the estate, right, title, interest, property, possession, claim and demand whatsoever, as well in law as in equity, of the Railway Company of, in and to the said railways, premises and property, and every part and parcel thereof, and all corporate or other rights, privileges and franchises, appurtenant or hereafter to appertain thereto; whether the Railway Company now owns, or it or
7 its successors hereafter shall acquire, such property.

"Any and all lines of railway, extensions and branches, any and all real property, and any and all other property of every kind and description, including corporate rights and franchises, whether herein specifically described or not, now owned or hereafter acquired by the Railway Company, whether under its present powers, privileges or authority or under any power, privilege or authority that the Railway Company may hereafter secure or that hereafter may be conferred upon or vested in it, and any and all the rents, issues, profits, tolls and other income of all lines of railway, extensions, branches and other property now or at any time hereafter subject to the lein of this indenture.

"Any and all other property of every kind and nature, including stocks and bonds, from time to time hereafter, by delivery or by writing of any kind, for the purpose hereof conveyed, mortgaged, pledged, assigned or transferred, by the Railway Company or by any one in its behalf, or with its written consent, to the Trustees or the corporate Trustee, who are hereby authorized to receive any such property at any and all times as and for additional security. Any such conveyance, mortgage, pledge assignment or transfer by the Railway Company or by any one on its behalf, or with its written consent, pursuant to the provisions of this clause, of any bonds, stocks or other property, not subject hereto or agreed to be subjected hereto, as and for additional security, may be made subject to any reservations, limitations, conditions and provisions which shall be set forth in an instrument in writing then to be executed by the Railway Company, or the person or corporation conveying, assigning, mortgaging, pledging or transferring the same, and by the Trustees or the corporate Trustee, respecting the use, management and disposition of such bonds, stocks or other property and the proceeds thereof."

That the Centralia and Chester Railroad Company formerly owned the Illinois portion of said railroad and operated the same from about 1892 until May 16, 1900 when the same was purchased from John R. Walsh who had acquired the same; that the line from Ste. Genevieve to Bismarck, Missouri, 42 2/10 miles in length was built in the years 1901 and 1903 and the continuous line from Salem, Illinois, to Bismarck, Missouri, approximately 136 miles in length, was opened up as one property about August 1903; that the territory served by said railroad company in Illinois is in part agricultural and coal mining and that in Missouri general mining with some few industries scattered along the line both in Illinois and Missouri, but after the said

road was opened up it was never patronized to an extent that would enable it to earn operating expenses and fixed charges and the
8 greater portion of said time it was unable to earn operating expenses; and, has never paid a fair return on the actual investment in said road, nor even a fair return on any sum or amount for which the property was capable of being dismantled and removed and sold in parts for other uses in the open market; that the moneys produced by the sale of bonds which became a lien upon said property was economically expended and went into the property and during that period practically $4,200,000.00 has been put into the property in an effort to build up, maintain and operate the same as a producing property; that in the equity suits as aforesaid heard as consolidated causes, the facts in relation to the financial condition and operations of said railway, its want of ability to earn operating expenses, and the ability of its stockholders to maintain and operate it as a commercial railroad and common carrier was fully alleged and proved and a part of the prayers of the bills in said cause was for a sale of said property with permission to the purchase or purchasers to dismantle and remove separate parts and sell them as junk, discontinue the operation of the railway and sell the right of way to be used for other purposes and apply the proceeds of such sale on the payment of the bonded indebtedness and other legal obligations as to equity may pertain; that various persons owning and operating industries along the line of said railroad were permitted to intervene and be heard in the interest and with the object to continue the operation of the same as a common carrier, but notwithstanding all the evidence they were able to offer to that end it was found by the said courts that said property as a railroad was incapable of being so operated and a decree for a sale thereof was entered in accordance with the prayers of the bills with provisions however intended to keep the same in operation in some form, if possible, in the interest of the public welfare on nominal value and capital investment to be
9 paid by the purchasers thereof; that the decree in said cause was entered on the 26th day of June 1920 nunc pro tunc as of the 27th day of May 1920, and your orators aver that the financial condition of the situation and the prospects of said road, the value of its said property and the fair cash market value thereof for the purpose of assessment and taxation under the laws of the State of Illinois were not substantially different at that time from what they had been at any of the several times when valued and assessed as hereinafter stated in the years 1917 to 1920 inclusive; that during all of said time the said property was not worth at a fair market value or at a fair cash value for the purpose of assessment and taxation as the full value thereof in contemplation of the laws of Illinois to exceed $600,000.00 and the part thereof in the State of Illinois was not worth to exceed the sum and value for said purposes exceeding $500,000.00; that the facts in relation to the value of said property were of public notoriety and a matter of common knowledge with all of the citizens and public officials of the State of Illinois, including the Board of Equalization and the Tax Commission of said State; that during said years the taxes on said property were not paid and although the said

property was advertised and offered for sale for taxes no one bid thereon, but the said property under the provisions of the law forfeited to the State for want of bidders.

IV.

That in the years 1917 to 1918 inclusive said State Board of Equalization, and in the years 1919 and 1920 said State Tax Commission, the successor of said State Board of Equalization, pretended to value and assess the said property located in the State of Illinois for the purposes of taxation, and it was the duty of the said Board and said Commission in making such valuation and assessments to inquire into the question of the full fair cash value of said property, consider the elements of value thereof and ascertain and fix the fair cash value of same on a mileage basis or upon some other reasonable basis and then equalize the same by reducing or raising the value for assessment of said property above or below the actual fair cash value thereof to attain the same rate of valuation as that upon which other property of the State of Illinois was valued and assessed by the local assessors for the said years, and then take as the assessed value thereof for each of said years such part of the sum attained by such equalization as the assessed value pursuant to the provisions of the statutes of the said state requiring that for the years 1917 to 1918 inclusive one-third of the full fair cash value should be taken and requiring that for the years 1919 and 1920 one-half of the full fair cash value should be taken as the assessed value of all property in the state including that property of railway corporations known as "railroad track" and "rolling stock;" that said assessment is required by the statutes of the State of Illinois to be based upon a return made to the auditor of public accounts for the first two years aforesaid and to the said Tax Commission for the years 1919 and 1920 pursuant to the provisions of section 48 of the Revenue Laws of the said state; that said Illinois Southern Railway Company and its said receiver did in fact make such returns as are required by said section for each of said years and in said returns fixed the full fair cash value of its said property as follows:

For the year 1917	$345,494.00
For the year 1918	345,439.00
For the year 1919	345,601.00
For the year 1920	345,162.00

That notwithstanding the full fair cash value of said property was stated in said returns and verified for each of said years as required by law, and notwithstanding the values stated in said returns were in fact the full fair cash value of said properties for each of said years, and notwithstanding that an honest and open minded inquiry into the question of the full fair cash value of said property would have verified the said returns for each of said years and that there were no facts in existence to be ascertained by inquiry or inve-tigation to the contrary of said returns, nevertheless the Board of

Equalization on each of the first two of said years and the said Tax Commission in the years 1919 and 1920 in total disregard of their respective duties and obligations as public officials neglected and refused to make any inquiry into the facts to ascertain the truth in relation to said returns and the values stated and verified therein, or independently thereof the full fair value thereof but fraudulently, wilfully and arbitrarily without the exercise of any judgment whatsoever in relation to the full fair value of said property and without equalizing the same so as to put its assessment on the same basis as other lands, lots and other properties of like character were assessed by the local assessors of the State, valued and assessed the said property at a grossly extortionate and excessive rate far in excess of that applied to all other property of the state and fixed grossly excessive full values thereof for each of said years and assessed the same at grossly excessive, discriminatory value and rates, that is to say, that on each of said years the following values were so fraudulently and unlawfully fixed by the said Board of Equalization and the said Tax Commission as the full values of said property, in Illinois, to-wit:

For the year 1917	$2,045,097.00
For the year 1918	2,048,898.00
For the year 1919	1,872,786.00
For the year 1920	1,269,576.00

That for each of the said years the values fixed by the said Tax Commission and the said Board of Equalization were excessive in at least the following ratios, namely, for the year 1917, 5.82 times the full value; for the year 1918, 5.93 times the full value; for the year 1919, 5.42 times the full value; and for the year 1920, 3.67 times
12 the full value; that said Board and said Commission for each of said years fixed and assessed on the basis of said excessive fraudulent full valuations as the total assessed value of said property in the State of Illinois the following sums:

For the year 1917	$681,699.00
For the year 1918	682,966.00
For the year 1919	936,383.00 and
For the year 1920, the sum of	634,788.00

That said values so fixed and determined as the assessed values were pretendedly by the said Board and said Commission for the years respectively 1917 and 1918 inclusive, one-third of the full fair cash value of said property, and for the years 1919 and 1920 one-half of the full, fair cash value of said property, whereas in truth and in fact on each of said years the values so fraudulently and arbitrarily fixed by said Board and said Commission far exceeded the actual full fair cash value of said property and was as said Board and Commission by reasonable investigation would have known, many times the fair value thereof; that in making said valuations and assessments the said Board and said Commission without any pretense of equalizing said property as assessed by local assessors for said years on each of the said years so wantonly and grossly overvalued said prop-

erty without giving any attention whatever to the elements entering into the value thereof and so grossly disregarded their duty in making said valuations and disregarded the rules of the said Board and said Commission in valuing other properties of like character that the valuations and assessments fixed by them on each of said years were fraudulent and void, unjustly discriminated against said railroad companies and the other of your orators that they were denied the equal protection of the laws of the State of Illinois in violation of the Fourteenth Amendment to the Federal Constitution.

V.

That in each of said years the local assessors of the State of Illinois made assessment of all of the other property, except railroad
13 property and such property as was required to be assessed by the said Board of Equalization and the said Tax Commission; that the method adopted by the full said local assessors was to ascertain and determine the full fair cash value of each item of property to be assessed and then reduce the amount so fixed by an arbitrary method to a figure less than 70% of the full fair cash value of the property as fixed by the said local assessors, and then take the amount so ascertained as the full fair cash value of each item of property assessed, and then assess the same at one-third of the value so fixed for the years 1917 to 1918 inclusive and at one-half of the value so fixed for the years 1919 and 1920; that it was the duty of the said Board of Equalization and the said Tax Commission on each of said years to take notice of the method of assessing all other property of the state than railroad property and assess railroad property upon the same basis by the application of the same methods by which all other property of the state was assessed for each of said years; but that the said Board of Equalization and the said Tax Commission well knowing the method applied by the local assessors in each of said years in making assessments of all other property of the state, nevertheless in the assessment of the property of the complainant railway companies disregarded said method and arbitrarily fixed the values aforesaid thereby discriminating against the said railway companies and the other complainants and assessing their property at the grossly excessive valuation aforesaid, in violation of section 1, article 9, of the Constitution of the State of Illinois, which requires that every person and corporation shall pay a tax in proportion to the value of his, her or its property, such value to be ascertained by some person or persons to be elected or appointed in such manner as the General Assembly shall direct and not otherwise, by means whereof your orators were in making said assessment denied the equal protection of the law and by the action of
14 the said Board of Equalization and of the said Tax Commission, and the said tax collectors, taxing officers of the said State of Illnois who are now proposing and threatening to take the property of your orators without due process of law in violation of the Fourteenth Amendment of the Constitution of the United States in manner and form as hereinafter set forth.

VI.

That after said arbitrary and fraudulent assessments were made by the said Board of Equalization and said Tax Commission aforesaid on each of said years the auditor of public accounts for the years 1917 to 1918 inclusive and the said Tax Commission for the years 1919 and 1920 distributed and certified the value of said railway in Illinois on a mileage basis to each of the counties aforesaid and the county clerk of each of said counties for each of said years distributed the value so assessed upon the railroad tax books of each of said counties in such manner that state, county, city, village, school district and all other municipal taxes and special assessments were extended upon the proportionate values of said railroad lying in each of the said taxing districts on the basis of the excessive valuations and assessments aforesaid, and your orators aver that the sums extended on said valuations were excessive as aforesaid and also included divers items of excessive taxes which were illegal and in excess of statutory and constitutional limitations of rates of taxation; that the amount of said taxes in each of said counties as distributed in each of said taxing districts, together with a statement of the excess tax charged and the balance admitted to be due upon the basis hereinafter stated after the deduction of all illegal taxes, also deducting the taxes on the excessive valuation so distributed as aforesaid are all shown in the schedules containing such information for each of said counties as follows:

Taxes, 1917.

Illinois Southern R. R. Co.

Perry County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$109.85	.....	$109.85	$21.97
County	County	91.54	.....	91.54	18.31
Non. H. School	"	10.99	.....	10.99	2.20
Road & Bridge	Dist. #44	74.45	.....	74.45	14.89
School	Dist. #58	68.07	.....	68.07	13.61
"	" # 1	57.07	.....	57.07	11.41
Total		411.97	.....	411.97	82.39

Taxes, 1918.

State	County	$91.74	.....	$91.74	$18.35
County	County	100.08	$8.34	91.74	18.35
Road & Bridge	Dist. #44	74.62	.....	74.62	14.92
Non. H. School		25.69	25.69	.....	.....
School	Dist. #58	76.25	.....	76.25	15.25
"	" # 1	55.66	55.66	.....	.....
Total		424.04	89.69	334.35	66.87

Illinois Southern R. R. Co.

Perry County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	67.36	.....	$67.36	$13.47
County	County	89.25	$5.05	84.20	16.84
Road & Bridge	Dist. #44	101.05	.....	101.05	20.21
Non. H. School		23.58	.....	23.58	4.72
School	Dist. #58	75.96	.....	75.96	15.19
"	" # 1	56.06	56.06	.....	.....
Total		413.26	61.11	362.15	70.43

Taxes, 1920.

State	County	$48.08	.....	$48.08	$16.03
County	"	63.62	$3.60	60.02	20.00
Non. H. School		48.08	48.08	.....	.....
Road & Bridge	Dist. #44	79.33	.....	79.33	26.44
School	Dist. #58	89.71	.....	89.71	29.91
"	" # 1	39.78	39.78	.....	.....
Total		368.60	91.46	277.14	92.38

Illinois Southern R. R. Co.

Marion County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$828.83	.....	$828.83	$165.77
County	"	690.71	$138.14	552.57	110.52
Town	Salem	128.38	64.19	64.19	12.84
"	Odin	20.91	.....	20.91	4.18
"	Sandoval	25.36	5.32	20.04	4.01
"	Centralia	15.59	.....	15.59	3.12
Road & Bridge	Salem	291.00	29.95	261.05	52.21
" "	Odin	167.28	.....	167.28	33.46
" "	Sandoval	108.90	17.90	91.00	18.20
" "	Centralia	74.65	6.68	67.97	13.59
City & Vil	Salem	231.37	.....	231.37	46.27
" "	Centralia	48.47	.....	48.47	9.69
" "	"	190.50	.....	190.50	38.10
" "	Central City	11.97	.....	11.97	2.59
School	Dist. 113	123.06	.....	123.06	24.61
"	" 112	42.52	.....	42.52	8.50
"	" 111	358.11	.....	358.11	71.62
"	" 111	278.76	.....	278.76	55.75
"	" 128	157.50	.....	157.50	31.50

Taxes, Marion County, 1917.—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School.....	Dist. 129.....	57.27	.....	57.27	11.45
"	" 129.....	65.40	.....	65.40	13.08
"	" 120.....	87.43	.....	87.43	17.49
"	" 133.....	50.35	.....	50.35	10.07
"	" 135.....	53.73	.....	53.73	10.75
"	" 135.....	211.18	.....	211.18	42.24
Tp. H. School.....	Centralia.....	161.55	.....	161.55	32.31
Non H. School.....	Salem.....	47.44			
" " "	Odin.....	51.12	131.38	.....	.....
" " "	Sandoval.....	32.82			
Total		4,612.16	393.56	4,218.60	843.72

Illinois Southern R. R. Co.

Marion County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$691.84	.....	$691.84	$138.37
County	"	691.84	$691.84	.....	.....
Town	Salem	68.51	49.33	19.18	3.84
"	Odin	27.91	6.98	20.93	4.19
"	Sandoval	25.42	6.35	19.07	3.81
"	Centralia	10.10	.....	10.10	2.02
Road & Bridge	Salem	269.75	8.56	261.19	52.24
" " "	Odin	165.09	.....	165.09	33.02
" " "	Sandoval	91.20	.....	91.20	18.24
" " "	Centralia	85.31	16.84	68.47	13.69
City & Vil	Salem	186.11	.....	186.11	37.22
" "	Centralia	22.78	22.78	.....	.....
" "	Centralia	197.74	.....	197.74	39.55
" "	Central City	12.10	.....	12.10	2.42
School	Dist. #113	124.69	.....	124.69	24.94
"	" 112	46.14	.....	46.14	9.23
"	" 111	358.89	.....	358.89	71.78
"	" 111	277.77	.....	277.77	55.55
"	" 128	173.63	.....	176.63	34.73

Taxes, Marion County, 1918.—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance	Amount admitted to be true and tendered.
School	Dist. #129	148.43	.....	148.43	29.69
"	" 129	169.50	.....	169.50	33.90
"	" 120	73.00	73.00	.....	.....
"	" 133	51.25	.....	51.25	10.25
"	" 135	52.96	.....	52.96	10.59
"	" 135	207.27	.....	207.27	41.45
Non H. School	Salem	54.23			
" " "	Odin	55.81	145.92	.....	.....
" " "	Sandoval	35.88			
Tp. H. School	Centralia	154.90	.....	154.90	30.98
Total		4,530.00	1,021.60	3,508.45	701.69

Illinois Southern R. R. Co.

Marion County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$499.49	.....	$499.49	$99.90
County	"	1,006.42	$89.90	946.52	189.30
Town	Salem	88.86	17.77	71.09	14.22
"	Odin	25.67	.....	25.67	5.14
"	Sandoval	22.58	.....	22.58	4.52
"	Centralia	.....	.....	.....	.....
Road & Bridge	Salem	296.20	.....	296.20	59.24
" " "	Odin	240.61	.....	240.61	48.12
" " "	Sandoval	123.15	.....	123.15	24.63
" " "	Centralia	101.59	15.63	85.96	17.19
City	Salem	252.87	.....	252.87	50.57
"	Centralia	227.80	.....	227.80	45.56
School	Dist. #111	359.26	59.28	592.78	118.56
"	" 111	292.80			
"	" 112	45.65	.....	45.65	9.13
"	" 113	25.86	.....	25.86	5.17
"	" 128	79.44	.....	79.44	15.89
"	" 129	170.08	.....	170.08	34.02
"	" 129	194.46	.....	194.46	38.89

Taxes, Marion County, 1919—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. #120	66.07	.....	66.07	13.21
"	" 133	30.75	.....	30.75	6.15
"	" 135	376.65	75.93	300.72	60.14
Tp. H. School	Centralia	184.94	.....	184.94	36.99
Non H. School	Salem	65.12	.....	65.12	13.02
" " "	Odin	70.58	.....	70.58	14.12
" " "	Sandoval	45.16	.....	45.16	9.03
Total		4,922.06	258.51	4,663.55	932.71

Illinois Southern R. R. Co.

Marion County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$330.60	.....	$330.63	$110.20
County	"	661.20	$37.19	624.01	208.00
Town	Salem	75.79	15.16	60.63	20.21
"	Odin	22.54	.....	22.54	7.51
"	Sandoval	19.05	.....	19.05	6.35
"	Centralia	5.57	.....	5.57	1.86
Road & Bridge	Salem	263.27	.....	263.27	87.76
" " "	Odin	148.76	.....	148.76	49.59
" " "	Sandoval	96.64	.....	96.64	32.21
" " "	Centralia	32.35	.....	32.35	10.78
City	Salem	156.00	.....	156.00	52.00
"	Centralia	118.81	.....	118.81	39.60
School	Dist. 111	269.14	.....	269.14	89.71
"	" 111	186.72	.....	186.72	62.24
"	" 112	32.75	.....	32.75	10.92
"	" 113	71.28	.....	71.28	23.75
"	" 128	136.92	.....	136.92	45.64
"	" 129	145.35	.....	145.35	48.45
"	" 129	169.80	.....	169.80	56.60

Taxes, Marion County, 1920—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. 120	32.60	.....	32.60	10.87
"	" 135	148.37	148.37	.....	.....
Tp. H. School	Centralia	108.21	.....	108.21	36.07
Non H. School	Salem	54.42			
" " "	Odin	80.86	154.81	.....	.....
" " "	Sandoval	39.53			
Total		3,386.51	355.53	3,030.98	1,010.33

Taxes, 1917.

Illinois Southern R. R. Co.

Clinton County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$129.45	.....	$129.45	$25.89
County	County	107.87	$21.57	88.30	17.26
Town	Brookside	27.33	.....	27.33	5.47
Road & Bridge	"	87.74	.....	87.74	17.55
Non H. School	"	14.38	.....	14.38	2.87
School	Dist. #46	340.88	.....	340.88	68.18
Total		707.65	21.57	686.08	137.22

Taxes, 1918.

State	County	108.10	.....	108.10	21.62
County	County	108.10	21.62	86.48	17.30
Town	Brookside	33.15	.....	33.15	6.63
Road & Bridge	"	87.93	.....	87.93	17.59
Non H. School		12.97	.....	12.97	2.59
School	Dist. #46	269.54	.....	269.54	53.91
Total		619.79	21.62	598.17	119.64

Taxes, 1919.

Illinois Southern R. R. Co.

Clinton County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$78.89	.....	78.89	$15.78
County	County	104.53	$5.91	98.62	19.72
Town	Brookside	33.53	.....	33.53	6.71
Road & Bridge	"	130.17	.....	130.17	26.03
Non H. School		21.70	.....	21.70	4.34
School	Dist. #46	264.29	1.31	262.98	52.60
Total		633.11	7.22	625.89	125.18

Taxes, 1920.

State	County	$55.56	.....	$55.56	$18.52
County	County	69.45	.....	69.45	23.15
Town	Brookside	29.17	$3.79	25.38	8.46
Road & Bridge	"	91.68	.....	91.68	30.56
Non H. School		29.17	.....	29.17	9.72
School	Dist. #46	225.03	39.82	185.21	61.74
Total		500.06	43.61	456.45	152.15

Taxes, 1917.

Illinois Southern R. R. Co.

Washington County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$1,818.00	.....	$1,818.00	$363.60
County	"	1,515.00	$454.50	1,060.50	212.10
Road & Bridge	Irvington	275.11	275.11	.....	.....
" "	Hoyleton	329.09	329.09	.....	.....
" "	Beaucoup	149.76	149.76	.....	.....
" "	Nashville	359.62	359.62	.....	.....
" "	Pilot Knob	126.13	126.13	.....	.....
" "	Oakdale	275.88	275.88	.....	.....
Town	Irvington	37.69	37.69	.....	.....
"	Beaucoup	38.83	38.83	.....	.....
"	Nashville	39.96	.....	39.96	7.99
"	Pilot Knob	9.34	9.34	.....	.....
"	Oakdale	36.18	.....	36.18	7.23
Non H. School		180.21	.....	180.21	36.04
Hard Road	Hoyleton	77.20	77.20	.....	.....
Tp. Bond	Pilot Knob	87.20	87.20	.....	.....
" "	Oakdale	104.02	104.02	.....	.....
Village	Hoyleton	29.11	29.11	.....	.....
City	Nashville	84.11	13.20	70.91	14.18

Taxes, Washington County, 1917—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
City Bond	Nashville	26.63	.....	26.63	5.33
School	Dist. # 1	119.58	.....	119.58	23.92
"	" 2	204.96	204.96	.....	.....
"	" 12	43.52	43.52	.....	.....
"	" 29	16.34	.....	16.34	3.27
"	" 31	93.25	.....	93.25	18.65
"	" 32	43.18	.....	43.18	8.64
"	" 35	70.26	.....	70.26	14.05
"	" 49	385.77	.....	385.77	77.15
"	" 50	29.13	.....	29.13	5.83
"	" 53	115.04	.....	115.04	23.01
"	" 54	4.76	.....	4.76	.95
"	" 56	119.90	.....	110.90	23.98
"	" 70	220.73	.....	220.73	44.15
"	" 72	203.05	.....	203.05	40.61
"	" 73	53.33	.....	53.33	10.66
Total		7,321.86	2,615.16	4,706.70	941.34

Illinois Southern R. R. Co.

Washington County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$1,518.08	.....	$1,518.08	$303.62
County	"	1,518.08	$455.42	1,062.66	212.53
Road & Bridge	Irvington	305.90	305.90	.....	.....
" "	Hoyleton	329.77	329.77	.....	.....
" "	Beaucoup	150.09	150.09	.....	.....
" "	Nashville	240.19	240.19	.....	.....
" "	Pilot Knob	126.38	126.38	.....	.....
" "	Oakdale	276.44	276.44	.....	.....
Town	Irvington	52.87	52.87	.....	.....
"	Hoyleton	57.00	57.00	.....	.....
"	Beaucoup	37.06	37.06	.....	.....
"	Nashville	31.14	.....	31.14	6.23
"	Pilot Knob	10.92	.....	10.92	2.18
"	Oakdale	40.79	.....	40.79	8.16
Non H. School		297.37	44.56	252.81	50.56
Town Bond	Oakdale	72.51	72.51	.....	.....
Hard Road	Hoyleton	73.28	73.28	.....	.....
Village	Hoyleton	29.11	29.11	.....	.....
City	Nashville	84.11	13.20	70.91	14.18

Taxes, Washington County, 1918—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
City Bond	Nashville	27.34	.....	27.34	5.47
School	Dist. # 1	137.80	.....	137.80	27.56
"	" 2	223.32	.....	223.32	44.66
"	" 12	55.00	.....	55.00	11.00
"	" 29	16.37	.....	16.37	3.27
"	" 31	95.17	.....	95.17	19.03
"	" 32	46.52	.....	46.52	9.31
"	" 35	74.12	.....	74.12	14.82
"	" 49	371.08	.....	371.08	74.22
"	" 50	32.53	.....	32.53	6.51
"	" 53	124.17	.....	124.17	24.84
"	" 54	4.32	.....	4.32	.86
"	" 56	78.02	.....	78.02	15.60
"	" 70	169.57	.....	169.57	33.91
"	" 72	259.23	.....	259.23	51.85
"	" 73	64.98	.....	64.98	13.00
Total		7,030.63	2,263.78	4,766.85	953.37

Illinois Southern R. R. Co.

Washington County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$1,111.68	.....	$1,111.68	$222.34
County	"	1,389.62	$437.73	951.89	190.38
Road & Bridge	Irvington	342.56	342.56	.....	.....
" "	Hoyleton	402.89	402.89	.....	.....
" "	Beaucoup	219.38	219.38	.....	.....
" "	Nashville	401.19	401.19	.....	.....
" "	Pilot Knob	165.41	165.41	.....	.....
" "	Oakdale	411.05	411.05	.....	.....
Town	Irvington	51.90	51.90	.....	.....
"	Hoyleton	83.94	83.94	.....	.....
"	Beaucoup	33.16	33.16	.....	.....
"	Nashville	42.55	.....	42.55	8.51
"	Pilot Knob	17.19	17.19	.....	.....
"	Oakdale	37.37	.....	37.37	7.47
Hard Road	Hoyleton	33.57	33.57	.....	.....
Town Bond	Oakdale	99.64	99.64	.....	.....
Non H. School		248.32	.....	248.32	49.66
Village	Hoyleton	114.99	114.99	.....	.....
City	Nashville	125.83	125.83	.....	.....

Taxes, Washington County, 1919—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. # 1	135.27	.....	135.27	27.05
"	" 2	268.24	.....	268.24	53.65
"	" 12	82.24	.....	82.24	16.45
"	" 29	43.18	.....	43.18	8.64
"	" 31	83.27	.....	83.27	16.65
"	" 32	49.15	.....	49.15	9.83
"	" 35	89.28	.....	89.28	17.86
"	" 49	441.07	.....	441.07	88.21
"	" 50	32.15	.....	32.15	6.43
"	" 53	105.00	.....	105.00	21.00
"	" 54	2.87	.....	2.87	.57
"	" 65	79.48	.....	79.48	15.90
"	" 70	139.22	139.22	.....	.....
"	" 72	182.60	.....	182.60	36.52
"	" 73	77.90	.....	77.90	15.58
Total		7,143.16	3,079.65	4,063.51	812.70

Illinois Southern R. R. Co.

Washington County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$774.87	.....	$774.87	$258.29
County	"	852.36	$320.48	531.88	177.29
Road & Bridge	Irvington	242.87	242.87	.....	.....
" "	Hoyleton	307.67	307.67	.....	.....
" "	Beaucoup	143.76	143.76	.....	.....
" "	Nashville	272.07	272.07	.....	.....
" "	Pilot Knob	105.21	105.21	.....	.....
" "	Oakdale	287.26	287.26	.....	.....
Town	Irvington	33.12	33.12	.....	.....
"	Hoyleton	35.05	35.05	.....	.....
"	Beaucoup	27.30	27.30	.....	.....
"	Nashville	37.10	.....	37.10	12.37
"	Pilot Knob	19.54	19.54	.....	.....
"	Oakdale	34.82	.....	34.82	11.61
Non H. School		192.22	.....	192.22	64.07
Hard Road	Hoyleton	23.37	23.37	.....	.....
Village	Hoyleton	69.57	69.57	.....	.....
City	Nashville	67.91	67.91	.....	.....
School	Dist. # 1	144.76	.....	144.76	48.25

Taxes, Washington County, 1920—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. # 2	235.76	.....	235.76	78.59
"	" 12	73.56	.....	73.56	24.52
"	" 29	29.08	29.08	.....	.....
"	" 31	63.41	.....	63.41	21.14
"	" 32	46.75	.....	46.75	15.58
"	" 35	80.07	.....	80.07	26.69
"	" 49	297.92	.....	297.92	99.31
"	" 50	24.57	.....	24.57	8.19
"	" 53	114.97	.....	114.97	38.32
"	" 54	4.24	.....	4.24	1.41
"	" 56	87.17	.....	87.17	29.06
"	" 70	147.10	.....	147.10	49.03
"	" 72	161.29	.....	161.29	53.76
"	" 73	75.13	75.13	.....	.....
Total		5,111.85	2,059.39	3,052.46	1,017.48

Illinois Southern R. R. Co.

Randolph County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$3,249.14	.....	$3,249.14	$649.83
County	"	2,527.11	$219.85	2,307.26	461.45
Road & Bridge	Dist. # 1	380.48	58.13	322.35	64.47
" "	" 2	162.18	44.66	117.52	23.50
" "	" 6	409.90	.....	409.90	81.98
" "	" 9	524.50	39.73	484.77	96.96
" "	" 10	534.22	.....	534.22	106.85
" "	" 12	408.40	100.84	307.56	61.51
City & Vil	Coulterville	100.12	.....	100.12	20.03
" "	Sparta	267.25	5.31	261.94	52.39
" "	Evansville	44.76	.....	44.76	8.95
" "	Chester	68.75	.....	68.75	13.75
Non H. School		392.82	.....	392.82	78.56
Tp. H. School	Sparta	1,724.22	.....	1,724.22	344.85
School	Dist. # 1	527.51	.....	527.51	105.50
"	" 2	5.66	.....	5.66	1.13
"	" 4	99.30	.....	99.30	19.86
"	" 5	161.77	.....	161.77	32.35
"	" 6	70.22	.....	70.22	14.05

Taxes, Randolph County, 1917—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. # 9	73.48	.....	73.48	14.70
"	" 14	1,124.41	.....	1,124.41	224.88
"	" 35	143.36	.....	143.36	28.67
"	" 36	127.66	.....	127.66	25.53
"	" 64	233.02	.....	233.02	46.61
"	" 65	75.77	75.77	.....	.....
"	" 66	121.77	.....	121.77	24.35
"	" 85	333.66	.....	333.66	66.73
"	" 88	230.41	.....	230.41	46.08
"	" 89	155.48	.....	155.48	31.10
"	" 90	352.92	.....	352.92	70.58
"	" 100	276.89	.....	276.89	55.38
"	" 77	393.81	.....	393.81	78.76
"	" 78	63.92	.....	63.92	12.78
Total		15,364.88	544.29	14,820.59	2,964.12

Illinois Southern R. R. Co.

Randolph County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$2,712.51	.....	$2,712.51	$542.50
County	"	2,531.67	$240.50	2,291.17	458.24
Rd. & Bridge	Dist. # 1	324.22	.....	324.22	64.84
" " "	" 2	143.45	25.87	117.58	23.52
" " "	" 6	404.39	.....	404.39	80.88
" " "	" 9	408.30	.....	408.30	81.66
" " "	" 10	356.37	.....	356.37	71.27
" " "	" 12	323.23	15.15	308.08	61.62
" " "	" 19	233.94	.....	233.94	46.79
Non H. School		455.75	.....	455.75	91.15
Tp. H. School	Sparta	2,142.33	.....	2,142.33	428.47
School	Dist. # 1	514.10	514.10	.....	.....
"	" 2	5.61	.....	5.61	1.12
"	" 4	81.86	.....	81.86	16.37
"	" 5	163.60	163.60	.....	.....
"	" 6	69.46	.....	69.46	13.89
"	" 9	56.13	.....	56.13	11.23
"	" 14	1,272.05	.....	1,272.05	254.41
"	" 35	152.65	.....	152.65	30.53

Taxes, Randolph County, 1918—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. # 36	127.91	127.91	.....	.....
"	" 64	248.10	.....	248.10	49.62
"	" 65	49.70	49.70	.....	.....
"	" 66	138.73	.....	138.73	27.75
"	" 85	281.39	.....	281.39	56.28
"	" 88	295.01	.....	295.01	59.00
"	" 89	125.95	.....	125.95	25.19
"	" 90	424.22	.....	424.22	84.84
"	" 100	228.05	.....	228.05	45.61
"	" 77	461.07	.....	461.07	92.21
"	" 78	68.32	.....	68.32	13.66
City & Vil.	Coulterville	106.07	5.84	100.23	20.05
" " "	Sparta	297.66	17.71	279.95	55.99
" " "	Evansville	41.51	.....	41.51	8.30
" " "	Chester	71.98	4.32	67.66	13.53
Total		15,317.29	1,164.70	14,152.59	2,830.52

Illinois Southern R. R. Co.

Randolph County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$1,988.16	.....	$1,988.16	$397.63
County	"	2,485.20	$228.64	2,256.56	451.31
Road & Bridge	Dist. # 1	307.42	.....	307.42	61.49
" " "	" 2	114.91	.....	114.91	22.98
" " "	" 6	536.78	.....	536.78	107.36
" " "	" 9	392.26	.....	392.26	78.45
" " "	" 10	397.90	.....	397.90	79.58
" " "	" 12	657.80	359.27	298.53	59.71
" " "	" 19	336.80	.....	336.80	67.36
City and Vil	Coulterville	130.06	.....	130.06	26.01
" " "	Sparta	416.60	.....	416.60	83.32
" " "	Evansville	95.57	.....	95.57	19.11
" " "	Chester	92.78	13.41	79.37	15.37
Non H. School		593.12	.....	593.12	118.62
Tp. H. School	Sparta	2,376.99	.....	2,376.99	475.40
School	Dist. # 1	400.57	400.57	.....	.....
"	" 2	6.35	.....	6.35	1.27
"	" 4	93.90	.....	93.90	18.78
"	" 5	167.89	.....	167.89	33.58

Taxes, Randolph County, 1919—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. # 6	62.10	.....	62.10	12.42
"	" 9	62.77	.....	62.77	12.55
"	" 14	1,191.00	.....	1,191.00	238.20
"	" 35	181.24	.....	181.24	36.25
"	" 36	194.98	.....	194.98	39.00
"	" 64	229.32	.....	229.32	45.86
"	" 65	81.40	.....	81.40	16.28
"	" 66	134.22	.....	134.22	26.85
"	" 85	255.27	.....	255.27	51.05
"	" 88	292.44	292.44	.....	.....
"	" 89	154.72	.....	154.72	30.94
"	" 90	380.45	.....	380.45	76.09
"	" 100	198.25	.....	198.25	39.65
"	" 77	460.08	.....	460.08	92.02
"	" 78	68.59	.....	68.59	13.72
Total		15,537.89	1,294.33	14,243.46	2,848.71

Illinois Southern R. R. Co.

Randolph County.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
State	County	$1,330.04	.....	$1,330.04	$443.35
County	"	1,828.80	$428.94	1,399.86	446.62
Road & Bridge	Dist. # 1	267.08	.....	267.08	89.03
" " "	" 2	67.95	.....	67.95	22.65
" " "	" 6	386.02	.....	386.02	128.67
" " "	" 9	499.85	.....	499.85	166.62
" " "	" 10	365.35	.....	365.35	121.78
" " "	" 12	303.17	.....	303.17	101.06
" " "	" 19	252.10	.....	252.10	84.03
Non H. School		600.44	.....	600.44	200.15
Tp. H. School	Sparta	1,719.59	1,719.59	.....	.....
City & Vil	Coulterville	95.00	95.00	.....	.....
" " "	Sparta	250.42	22.33	228.09	76.03
" " "	Evansville	66.67	.....	56.67	18.89
" " "	Chester	60.37	8.78	51.59	17.20
School	Dist. # 1	337.47	337.47	.....	.....
"	" 2	5.58	.....	5.58	1.86
"	" 4	69.36	.....	69.36	23.12
"	" 5	131.45	.....	131.45	43.82

Taxes, Randolph County, 1920—Continued.

Kind of tax.	Taxing dist.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be true and tendered.
School	Dist. # 6	57.64	.....	57.64	19.21
"	" 9	31.90	.....	31.90	10.63
"	" 14	966.83	.....	966.83	322.28
"	" 35	153.46	.....	153.46	51.15
"	" 36	127.86	.....	127.86	42.62
"	" 64	187.89	.....	187.89	62.63
"	" 65	87.39	.....	87.39	29.13
"	" 66	110.78	110.78	.....	.....
"	" 85	130.63	.....	130.63	43.54
"	" 88	250.13	.....	250.13	83.38
"	" 89	104.28	.....	104.28	34.76
"	" 90	252.55	.....	252.53	84.18
"	" 100	245.87	.....	245.87	81.95
"	" 77	360.38	.....	360.38	120.13
"	" 78	71.30	.....	71.30	23.77
Total		11,765.60	2,722.89	9,042.71	3,014.24

31 VII.

That *on* each of said years the form of returning a delinquent tax list, the making up of the same into a tax judgment record, the publication of notice, the application for judgment, the form of judgment and the form of offering said property for sale for delinquent taxes and special assessments, together with interest penalties charged thereon was gone through with by the taxing officers of each of said counties which proceedings your orators aver in each instance failed of conformity with the provisions of the taxing laws of the State of Illinois and in each instance was illegal and void for the reasons following, to-wit:

(*a*) There was no return of any delinquent list containing a proper description of the properties of the said Railway Companies by the county collectors of said counties *on* any or either of said years of any of the taxes alleged to be delinquent.

(*b*) The notices of application for judgment for delinquent taxes were not given as required by law in that the same were not printed and published in any newspaper in said county or otherwise once in each week for at least three weeks prior to the term of county court at which judgment was to be applied for and did not contain a list of the delinquent lands and lots of the said Railway Companies upon which taxes and special assessments were alleged to remain due and unpaid and did not specify the owners of said property, nor the amounts due thereon, and the said collectors did not give notice by such publication of the term of court in which application would be made for such judgments, nor notice of the dates on which the same would be offered for sale, if not paid, nor specify the place where the same would be offered for sale if not paid, and said alleged notices did not contain proper and intelligible descriptions of the said property and did not purport to have been given by the respective county collectors of the said counties or any or either of them; that each and all of said alleged notices were so defective and insufficient and otherwise informal and defective as to render them
32 void.

(*c*) At the time alleged applications for judgments were made *on* each of the said years the printers, publishers or financial agents of said newspapers in which pretended notices of applications for judgments were alleged to have been printed and published did not attach their respective certificates to said notices or either of them certifying to the publication of the said lists or any or either of them for the time required by law and did not present the same to the collectors of taxes or either of them and the said collectors of taxes did not either of them present any such notices to the said county courts of their respective counties or either of them at the time any judgment was prayed against the property of the said railway companies, nor file as a part of the record of any such proceedings in any or either of said courts a copy of any of said notices and publication certificates as required by section 196 of an act for the assessment of property and the levy and collection of taxes, approved March 30,

1872, as since amended, nor was that done *on* any either of the said years in any or either of said counties.

(*d*) That the said collectors of taxes did not any of them in either of said years transcribe into a book prepared for that purpose and known as the tax judgment sale redemption and forfeiture record a list of the delinquent lands and lots containing information necessary to be recorded at least five days before the term of court at which said application for judgment was made and no such transcript was made in any book setting forth the name of the owner of the property of the said Railway Companies, and your Orators, the proper description of said property, the year or years for which the taxes or special assessments were due, the valuation on which the tax was extended, the amount of consolidated and other taxes and special assessments, the interest, penalties and costs and total charges against said property as required by the Revenue Statutes of the State of Illinois, but in said respects the said pretended records were
33 each of them for each of said years wholly defective and inadequate to inform the public of the true amount of taxes, special assessments, interest, penalties and costs due and unpaid upon the property of the said Railway Companies and your Orators for each of said years in each of the said counties; and contained divers items of illegal and excessive taxes, illegal and unjust penalties, excessive and undue interest, excessive charges and excessive penalties and each of said records was wholly informal, inaccurate and short of compliance with the provisions of the statutes of the State of Illinois in that behalf.

(*e*) That the said collectors of taxes did not in either of said years in any of said counties make and subscribe an oath verifying a list of delinquent lands and lots in any or either of said counties, and especially did not do so as to the lands, lots and railroad property of the said Railway Companies, and your orators, upon which he had been unable to collect taxes, special assessments, interest, penalties, printers' fees, and other costs and charges as required by law for any of said years respectively in any or either of the said counties and that the same remain due and unpaid as required by the provisions of section 190 of the Revenue Act of March 30, 1872, as amended.

(*f*) That the descriptions of the properties of your orators on the tax judgment sale redemption and forfeiture records of the said several counties for each of the said years were fatally defective, uncertain and insufficient whereby any alleged judgment thereon was absolutely incapable of being identified as being against the property of the said Railway Companies and your orators or any or either of them in that the same was in substance as follows:

"Illinois Southern Railway Company — Dollars forfeited."

(*g*) That in each of said years in each of said counties the clerks' precept certifying or pretending to certify to the judgment
34 and the certificate entered on the tax sale redemption and forfeiture record was not made and certified to on the day

the said collector had advertised for sale and was not entered upon said record in the manner and form prescribed by section 194 of the act entitled, "An Act for the assessment of property and for the levy and collection of taxes," approved March 30, 1872, as since amended and whatever precept or certificate was attempted to be made and certified by the said clerks in any or either of said counties in any or either of said years was so irregular in form and so defective and insufficient as to afford no authority to the county collector of taxes to proceed with the sale thereunder and any and all alleged sales thereunder were without jurisdiction and void.

(*h*) That in each of said years the pretended judgments rendered against the property of the said Railway Companies and your orators in each of said counties were informal, illegal and void for the reason that the same contained no placita or convening order of court and did not follow or pretend to follow the provisions of the statute of the State of Illinois in identifying the property against which alleged judgments were rendered nor the persons or corporations against whom judgments were attempted to be rendered and did not contain a proper, certain and adequate or sufficient description of the property of the said Railway Companies and your Orators, or any or either of them, or any certain or sufficient identification thereof as required by law.

(*i*) That in each of the said years in each of said counties the pretended judgments alleged to have been entered against the properties of the said Railway Companies and your orators in each of the said counties contains divers items of illegal, excessive and void taxes, special assessments, interest, penalties and costs as aforesaid whereby the said judgments and each of them were illegal and void and each of the said county courts was without jurisdiction to enter the same.

35 (*j*) That *on* each of said years for the reasons aforesaid and for other good and sufficient reasons appearing upon the face of the said tax records the said judgments and the penalties charged against the property of the said Railway Companies and your orators were illegal and void.

VIII.

That the proportion of taxes *a*llegally levied and assessed on the said property in each of the years 1917-1920 inclusive were levied and extended against the Illinois Southern Railway Company and became a lien on the property described as aforesaid; that by the purchase thereof at foreclosure sale and the conveyances aforesaid from the Illinois Southern Railway Company to the purchaser at said sale and thence to the Illinois and Missouri Railroad Company, the complainants, William T. Abbott, and the Missouri and Illinois Railroad Company, by contract became liable to pay such taxes as are legally due upon said property; that your orator, William W. Wheelock, as receiver, is still in office and exercising his trust as

such receiver and a large proportion of said taxes legally due became a lien upon said property while the same was being operated by him as receiver of the properties of the Illinois Southern Railway Company, and certain adjustments of his accounts may depend upon the amount of taxes legally due upon said property; that all of said back taxes have been carried forward from year to year and have been re-extended as such together with the current year's taxes against said property each successive year, including and since 1917, by the taxing officers of each of the said counties and the county collector of taxes in each of said counties reported, or will report the same as delinquent in the year 1921; that the said several defendants herein named are each by the laws of the State of Illinois charged with the duty of presenting to the county courts of their respective counties delinquent lists of all unpaid taxes on the first day of the terms of the county courts of their respective counties at which judgment may be prayed pursuant to section 190,
36 chapter 130 H. R. S., title, "Revenue" and each making an affidavit that such list is a corrected list of lands, lots and railroad property within their respective counties upon which he has been unable to collect taxes, special assessments, interest, penalties and costs, if any charged thereon, for the year or years therein set forth, and as to said property for the years 1917-1920; and that said taxes now remain due and unpaid as they each respectively verily believe; that all of the illegal taxes aforesaid have been extended as aforesaid and the unpaid taxes in excess of the amounts actually due as aforesaid have been or will be made up in such delinquent lists on the first Monday in June 1921, or soon thereafter and be certified by affidavits of said county collectors of their several counties as delinquent taxes, unless restrained, and they will each apply to the county courts of their respective counties for judgments against the lands, lots and railway property aforesaid in their several counties and judgment will be entered against the same, if not restrained by this Honorable Court; that in each of said counties there are a large number of taxing districts with treasurers charged with the duty of recovering taxes due their several districts from said county collectors of taxes in the aggregate, approximately ten to fifteen upon an average in each of said counties, that if such tax judgments shall be entered or if said illegal taxes should be paid and collected by said defendants, it will be the duty of the said county collectors of each of said counties having received the same to pay to the treasurers of each of said taxing districts and said treasurers, including the said treasurer of the State of Illinois, and the treasurers of each of said counties, the proportion or part of the taxes collected respectively for the said several counties of the State of Illinois and the said several taxing districts in each of said counties, and if suit could be maintained for a recovery thereof the said complainants or such of them as would be entitled to recover said taxes so illegally
37 exacted and collected would be required to bring separate suits against each of the said several taxing bodies to recover the proportionate share of said illegal taxes received by each such taxing district and no recovery could be had against the State of Illinois

because of its sovereignty, and if re-payment could be enforced from said several counties and said several taxing districts to who- said sums of money would be distributed by the said several defendants that could be accomplished only by a great multiplicity of suits and the cost of collecting the same in attorneys' fees and costs, commissions and other expenses would be so great as in effect to deprive your orators of any adequate remedy in the courts of law; your orators further aver that it has been determined and settled by the decisions of the Supreme Court of the State of Illinois that payments of taxes voluntarily made without availing of the legal remedies in the courts to prevent the collection thereof are voluntary payments and that there can be no recovery of same after such payments are made. Wherefore, these complainants aver that they are without adequate remedy save in a court of equity.

IX.

Your Orators further aver that they have had an expert tax accountant make a careful re-extension of th- taxes aforesaid upon the basis of a fair and legal assessment and valuation of said property for each of said years in each of said counties, excluding all excessive and illegal taxes and have in such manner estimated the amount of taxes legally due to each of the said defendants for each of said taxing districts and tendered the same to each of the said defendants for his respective county as shown by the schedule here following:

38 *Total Tax Extended Against the Illinois Southern R. R. Company in the State of Illinois.*

County.	Year.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be due and tendered.
Marion	1917	$4,612.16	$393.56	$4,218.60	$843.72
"	1918	4,530.05	1,021.60	3,508.45	701.69
"	1919	4,922.06	258.51	4,663.55	932.71
"	1920	3,386.51	355.53	3,030.98	1,010.33
Total		17,450.78	2,029.20	15,421.58	3,488.45
Clinton	1917	707.65	21.57	686.08	137.22
"	1918	619.79	21.62	598.17	119.64
"	1919	633.11	7.22	625.89	125.18
"	1920	500.06	43.61	456.45	152.15
Total		2,460.61	94.02	2,366.59	534.19
Washington	1917	7,321.86	2,615.16	4,706.70	941.34
"	1918	7,030.63	2,263.78	4,766.85	953.37
"	1919	7,143.16	3,079.65	4,063.51	812.70
"	1920	5,111.85	2,059.39	3,052.46	1,017.48
Total		26,607.50	10,017.98	16,589.52	3,724.89
Perry	1917	411.97	.....	411.97	82.39
"	1918	424.04	89.69	334.35	66.87

"	1919	413.26	61.11	352.15	70.43
"	1920	368.60	91.46	277.14	92.38
Total		1,617.87	242.26	1,375.61	312.07
Randolph	1917	15,364.88	544.29	14,820.59	2,964.12
"	1918	15,317.29	1,164.70	14,152.59	2,830.52
"	1919	15,537.89	1,294.33	14,243.56	2,848.71
"	1920	11,765.60	2,722.89	9,042.71	3,014.24
Total		57,985.66	5,726.21	52,259.45	11,657.59

Recapitulation.

Marion	17,450.78	2,029.20	15,421.58	3,488.45
Clinton	2,460.61	94.02	2,366.59	534.19
Washington	26,607.50	10,017.98	16,589.52	3,724.89
Perry	1,617.87	242.26	1,375.61	312.07
Randolph	57,985.66	5,726.21	52,259.45	11,657.59
Grand Total	106,122.42	18,109.67	88,012.75	19,717.19

39 That the several sums tendered have been accepted and no legal taxes now remain due and unpaid to any or either of the said defendants. Nevertheless the said defendants and each of them threaten to prosecute their several applications for judgments against the said property for the remaining illegal, unconstitutional and void taxes aforesaid, and as aforesaid and to obtain and enforce judgment against the said railroad properties and indirectly against these complainants thereby taking their property and the property of the railway companies without due process of law and denying to them the equal protection of the law in violation of the Fourteenth Amendment to the Federal Constitution by means and force of the proceedings aforesaid and by force of the said unconstitutional, discriminatory and fraudulent assessments and illegal levies and extensions of taxes aforesaid.

Your orators further aver that in the proceedings aforesaid and in the manner and form aforesaid the State of Illinois by and through the action of its State Board of Equalization, State Tax Commission and other taxing officers as aforesaid, is threatening to and will, unless said taxing officers are restrained by this Honorable Court, deny to your orators the equal protection of the constitution and laws and take from them their property without due process of law in violation of the Fourteenth Amendment to the Constitution of the United States and in violation of the provisions of the Constitution of the State of Illinois requiring that every person and corporation shall pay a property tax in proportion to the value of his, her or its property as aforesaid.

Forasmuch, therefore, as the complainants are without remedy in the premises save in a court of equity and to the end that the said defendants and each of them may be enjoined and restrained from collecting said illegal taxes, and that a writ of injunction may issue from this Honorable Court directed to the said defendants, W. Fish Wilson, County Collector taxes of the County of Marion, Richard Farrell, County Collector of taxes of the County of
40 Clinton, H. W. Finke, County Collector of Taxes of the county of Washington, James H. Thimming, County Collector of taxes of the County of Perry and James H. McGuire, county Collector of taxes of the County of Randolph in the State of Illinois, commanding them and each of them and their deputies, agents, clerks, servants, assistants and attorneys to refrain and desist on the first day of the term of the county court in each of their several counties at which judgment for taxes on delinquent lands and lots may be prayed from reporting to the county clerks and clerks of the county courts of each of their several counties any lands and lots or railroad property belonging to the complainants or either of them which was and is all or a part of the properties aforesaid lately owned or controlled by the said complainants or either of them and assessed to and taxed in the name of the Illinois Southern Railway Company however described or known and from including in any delinquent tax list for the year 1920 in any or either of said counties on the first day of May 1921 or at any other time, or asking or praying the county court in either of said counties to

render judgment against the said railroad property, lands and lots or any of the complainants, or any or either of them for delinquent taxes for the years 1917 to 1920 inclusive, and that upon a hearing hereof the court shall take full account and make findings of the value of the property aforesaid *on* each of the years 1917 to 1920 inclusive for the purpose of taxation and determine the taxes, equitably due to the said several taxing districts upon a lawful assessment of said property and upon determination thereof order and decree the full satisfaction of any tax remaining due and unpaid and upon the payment thereof perpetually enjoin and restrain the said defendants and their successors in office from collecting said unlawful taxes, interests, penalties and costs found to be in excess of that legally due to each of the said defendants upon such accounting.

May it please this honorable court to grant the people's
41 writ of injunction so restraining and enjoining the said defendants and each of them, and may such injunction issue immediately as preliminary to this proceeding and be made permanent and perpetual upon a hearing hereof; and may the court issue its subpœna in chancery directed to the said defendants commanding them at a certain time and under a certain penalty therein specified to be and appear before this Honorable Court then and there to answer the allegations of this bill and to abide the order and decree of this Honorable Court, and may these complainants have such other and further relief in the premises as to this Honorable Court shall seem meet and as equity may require.

(Signed) ILLINOIS SOUTHERN RAILWAY CO.,
(Signed) WILLIAM W. WHEELOCK,
As Receiver of the Property of the Illinois Southern Railway Company;

(Signed) WILLIAM T. ABBOTT,
Trustee of the Bondholders of the Illinois Southern Railway Company;

(Signed) MISSOURI & ILLINOIS RAILROAD COMPANY,
Complainants.

(Signed) GEO. B. & GEO. M. GILLESPIE,
Solicitors for Complainants.

STATE OF ILLINOIS,
County of Sangamon, ss:

J. N. Wheatley being duly sworn on oath says that he has read the foregoing bill of complaint; that the facts therein stated are true in substance and in fact.

J. N. WHEATLEY.

Subscribed and sworn to before me this 1st day of June 1921.
[SEAL.] GEO. M. GILLESPIE,
Notary Public.

42 Endorsed: 1641. United States of America. In the United States District Court. Illinois Southern Railway Company et al., v. W. Fish Wilson, County Collector of Taxes of the County of Marion, etc. Bill in Chancery. Filed June 3, 1921. Arthur W. Charles, Clerk.

43 And on the same day, to-wit the 3rd day of June, A. D. 1921, there was filed in the office of the Clerk of said Court, in said cause, two notices of Application for a Temporary Restraining Order which said notices were and are in the words and figures following, to-wit:

44 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

v.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

To the above-named defendants:

You and each of you are hereby notified that the complainants in the above entitled cause will at the hour of nine o'clock A. M. Friday, June 3, 1921, at the chambers of the United States District Court for the Eastern District of Illinois, in the Federal Building, at East St. Louis, Illinois, present the bill in the above entitled cause and make application to the Judge of said Court for a preliminary injunction order, temporarily restraining you and each of you from reporting to the County Clerk of your respective counties, any delinquent list of lands, lots and railroad property assessed and taxed in your respective counties against the Illinois Southern Railway Company for the years 1917 to 1920 inclusive, on or after the first Monday in June, 1921, and from making application to the County Court of any or either of your counties on said date and at said time for judgment against said property for delinquent taxes on lands, lots, and railroad property so assessed and taxed for said years or either of said years, when and where you may appear and resist said application if you see fit so to do.

45 You and each of you are further notified that upon the granting of said injunction you will be notified thereof by telegraph and if you or either of you do any act or thing in violation of said injunction you will severally be subject to the penalties of contempt of said injunction order.

GEO. B. & GEO. M. GILLESPIE,
Attorneys for the Above-named Complainants.

46 John N. Wheatley, being duly sworn on oath, says that on the days and at the time indicated below, he duly served the above notice on each of the above named defendants by delivering to each of them a copy thereof.

W. Fish Wilson, County Collector of Taxes, Salem, Illinois served by delivering a copy this 2nd day of June, 1921.

Richard Farrell, County Collector of Taxes, Carlyle, Illinois, served by delivering a copy this 2nd day of June, 1921.

H. W. Finke, County Collector of Taxes, Nashville, Illinois, served by delivering a copy this 2nd day of June, 1921.

JOHN N. WHEATLEY.

Subscribed and sworn to before me, this 3d day of June, 1921.

[SEAL.] J. J. HARRELL,
Deputy Clerk.

Endorsed: In the United States District Court, Eastern District of Illinois. Illinois Southern Railway Company, William W. Wheelock, as Receiver of the Property of the Illinois Southern Railway Company, William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company and the Missouri and Illinois Railroad Company, Complainants, v. W. Fish Wilson, County Collector of Taxes of the County of Marion, Richard Farrell, County Collector of Taxes of the County of Clinton, H. W. Finke, County Collector of Taxes of the County of Washington, James H. Thimming, County Collector of Taxes of the County of Perry and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants. Filed June 3, 1921. Arthur W. Charles, Clerk.

47 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

v.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

To the above-named defendants:

You and each of you are hereby notified that the complainants in the above entitled cause will at the hour of nine o'clock A. M. Friday, June 3, 1921, at the Chambers of the United States District Court for the Eastern District of Illinois, in the Federal Building, at East St. Louis, Illinois, present the bill in the above entitled cause and make application to the Judge of said Court for a preliminary injunction order temporarily restraining you and each of you from reporting to the County Clerk of your respective counties, any delinquent list of lands, lots and railroad property assessed and taxed in your respective counties against the Illinois Southern Rail-

48 way Company for the years 1917 to 1920 inclusive, on or after the first Monday in June, 1921; and from making application to the County Court of any or either of your counties on said date and at said time for judgment against said property for delinquent taxes on lands, lots and railroad property so assessed and taxed for said years or either of said years, when and where you may appear and resist said application, if you see fit so to do.

You and each of you are further notified that upon the granting of said injunction you will be notified thereof by telegraph and if you or either of you do any act or thing in violation of said injunction, you will severally be subject to the penalties of contempt of said injunction order.

GEO. B. & GEO. M. GILLESPIE,
Attorneys for the Above-named Complainants.

49 A. H. Banes, being duly sworn on oath, says that on the days and at the time indicated below, he duly served the above notice on each of the above named defendants by delivering to each of them a copy thereof.

James H. Thimming, County Collector of Taxes Pinckneyville, Illinois, served by delivering a copy this 2 day of June, 1921.

James H. McGuire, County Collector of Taxes Chester, Illinois, served by delivering a copy this 2 day of June, 1921.

——— ———.

Subscribed and sworn to before me, this 3 day of June, 1921.

[SEAL.] J. J. HARRELL,
Deputy Clerk.

Endorsed: 1641. United States of America, in the United States District Court, Eastern District of Illinois. Illinois Southern Railway Company, et al., Complainants, v. W. Fish Wilson, County Collector of Taxes of the County of Marion, etc. Notice. Filed June 3, 1921. Arthur W. Charles, Clerk.

50 And on the same day to-wit, the 3rd day of June, A. D. 1921, the following proceedings were had in said Court in said cause, and entered of record, to-wit:

51 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois, Friday, June 3, 1922.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

v.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Preliminary Restraining Order.

Be it remembered, that on this day, being the 3rd day of June, 1921, came the complainants in the above entitled cause before me at the chambers of the United States District Court for the Eastern District of Illinois, in the Federal Building, City of East St. Louis,

State of Illinois, and presented to me their bill in chancery in the above entitled cause and moved the Court to grant a preliminary restraining order in said cause, and upon hearing, it appearing to the court that the defendants herein have reasonable notice of said application, upon consideration of the bill in said cause together with the proofs submitted, the Court finds that a preliminary restraining order should be granted, and

It is hereby ordered That a preliminary restraining order issue and be in force in accordance with the prayer of said bill, commanding the said defendants and each of them, their deputies, agents, clerks, servants, assistants and attorneys, to refrain and absolutely desist, on the first day or any term of the County Court of their several and respective counties at which judgment for delinquent taxes upon lands, lots and railroad property may be applied for and prayed on account of delinquent taxes for the years 1917 to
52 1920 inclusive, from reporting to the County Clerks and Clerks of the County Courts of their several counties, any lands, lots or railroad properties belonging or assessed to or taxed in the name of the Illinois Southern Railway Company or the Missouri and Illinois Railroad Company for any delinquent taxes, special assessments, interest, penalties or costs for any or either of the years 1917 to 1920, inclusive, or from applying to or praying any judgment against the Illinois Southern Railway Company or the Missouri and Illinois Railroad Company or the property of either of them as aforesaid, for any delinquent taxes for the years 1917 to 1920, inclusive.

It is further o-dered, that this order be temporarily in force from this date for a period of ten days from this date without bond.

It is further ordered That the Clerk of this *Clerk* immediately give notice to each of the defendants at their several places of residence, by telegraph, of the granting of this injunction and the Court finds that the residences of the said defendants respectively, are as follows:

W. Fish Wilson, County Collector of Taxes, Salem, Ill.,
Richard Farrell, County Collector of Taxes, Carlyle, Ill.,
W. H. Finke, County Collector of Taxes, Nashville, Ill.,
James H. Thimming, County Collector of Taxes, Pinckneyville, Ill.,
James H. McGuire, County Collector of Taxes, Chester, Ill.,

which is accordingly done this 3rd day of June, 1921.

GEORGE W. ENGLISH,
Judge of the United States District Court
for the Eastern District of Illinois.

53 And afterwards to-wit, on the 8th day of June, A. D. 1921, there was filed in the office of the Clerk of said Court, in said cause, Temporary Restraining Order, which said Temporary Restraining Writ, together with the Marshal's return thereon, was and is in the words and figures following, to-wit:

54 UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

The President of the United States of America to W. Fish Wilson, County Collector of Taxes of the County of Marion; Richard Ferrel, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, State of Illinois:

By virtue of an Order this day entered by the United States District Court, for the Eastern District of Illinois and by the Honorable George W. English, Presiding Judge sitting therein:

You and each of you are commanded to desist, and your deputies, agents, clerks, servants, assistants and attorneys are absolutely commanded to desist and refrain from, on the first day of any term of the County Court of your several counties respectively, at which judgment for delinquent taxes upon lands, lots and railroad property may be applied for and prayed on account of delinquent taxes for the years 1917 to 1920 inclusvie from reporting to the County Clerk and Clerks of the County Courts of your several counties any lands, lots or railroad properties belonging or assessed to or taxed in the name of the Illinois Southern Railway Company or the Missouri and Illinois Railroad Company for delinquent taxes, special assessments, interests, penalties or costs for any or either of the years 1917 to 1920 inclusive and from applying to or praying judgment of said Court against the Illinois Southern Railway Company or the Missouri and Illinois Railroad Company or the property of either of them for any delinquent taxes for the years 1917 to 1920 inclusive and this you will, each of you, keep and observe until there shall be a hearing on application for a Preliminary Injunction. It was further ordered by the Court that said cause be set for hearing on Motion for Preliminary Injunction on Friday, June 10th, A. D. 1921, at the hour of 9:00 o'clock A. M. in the Court Room of the United States District Court at East St. Louis, Illinois.

Witness the Honorable George W. English, Judge of said Court, and the Seal thereof, at East St. Louis, in said District, this 3rd day of June, A. D. 1921.

[SEAL.] ARTHUR W. CHARLES,
Clerk.

55 [Endorsed:] Marshal's Docket No. 2228. No. 1641. United States District Court Eastern District of Illinois. Illinois Southern Railway Company et al. vs. W. Fish Wilson, County Collector of Marion County, et al. Temporary Restraining Writ. Filed June 8, 1921. Arthur W. Charles, Clerk. (3-184.)

UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I have duly served the within writ upon the within named James H. McGuire, County Collector of Taxes of the County of Randolph, State of Illinois, by reading and delivering a true copy of same to him at Chester, Illinois, the 4th day of June, A. D. 1921, and upon the within named James H. Thimmig, County Collector of Taxes of the County of Perry, State of Illinois, by reading and delivering a true copy of same to him at Pinckneyville, Illinois, the 5th day of June, A. D. 1921.

COOPER STOUT,
United States Marshal,
By J. F. SEMITH,
Deputy.

Marshal's Fees $14.57.

UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I have duly served the within writ upon the within named W. Fish Wilson, County Collector of Taxes of the County of Marion, State of Illinois, by reading and delivering a true copy of same to him at Salem, Illinois, the 4th day of June, A. D. 1921, and upon the within named Richard Farrell, County Collector of Taxes of the County of Clinton, State of Illinois, by reading and delivering a true copy of same to him at Carlyle, Illinois, the 4th day of June, A. D. 1921.

COOPER STOUT,
United States Marshal,
By P. D. PARKER,
Deputy.

Marshal's Fees $11.90.

UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I have duly served the within writ upon the within named H. W. Finke, County Collector of Taxes of the County of Washington, State of Illinois, by reading and delivering a true copy of same to him at Nashville, Illinois, the 4th day of June, A. D. 1921.

COOPER STOUT,
United States Marshal,
By NELL M. SHEDD,
Deputy.

Marshal's Fees $6.54.

56 And on the same day to-wit, the 8th day of June, A. D. 1921, there was filed in the office of the Clerk of said Court, in said cause, Chancery Supœna, which said Chancery Subpœna, together with the Marshal's return thereon, was and is of the words and figures following, to-wit:

57 UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

The United States of America to W. Fish Wilson, County Collector of taxes of the County of Marion; Richard Farrell, County Collector of taxes of the County of Clinton; H. W. Finke, County Collector of taxes of the County of Washington; James H. Thimming, County Collector of taxes of the County of Perry, and James H. McGuire, County Collector of taxes of the County of Randolph, in the State of Illinois, Greeting:

We command you and every of you, that you appear before our Judge of our District Court of the United States of America, for the Eastern District of Illinois, at East St. Louis, in said District, on the 23rd day of June, A. D. 1921, at 9 o'clock A. M., to answer the — bill of complaint of Illinois Southern Railway Company, William H. Wheelock, as Receiver of the Property of the Illinois Southern Railway Company, William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company and the Missouri and Illinois Railroad Company, this day filed in the office of the Clerk of said Court, in the City of East St. Louis then and there to receive and abide by such judgment and decree as shall then or thereafter be made, upon pain of judgment being pronounced against you by default.

To the marshal of the Eastern District of Illinois to execute.

Witness, the Hon. George W. English, Judge of the District Court of the United States for the Eastern District of Illinois, at East St. Louis aforesaid, this 3rd day of June in the year of our Lord one thousand nine hundred and twenty-one and of our Independence, the 145th year.

[SEAL.] ARTHUR W. CHARLES,
Clerk.

Memorandum.

The above named defendants notified that unless they shall file their answer or other defense in the office of the Clerk of said Court, at E. St. Louis, aforesaid, on or before the 20th day after service of this process, excluding the day of such service, the bill of complaint filed herein will be taken against them as confessed, and a decree entered accordingly.

ARTHUR W. CHARLES,
Clerk.

58 [Endorsed:] Marshal's No. 2288. General No. 1641. District Court of the United States, Eastern District of Illinois. Illinois Southern Railway Company et al., vs. W. Fish Wilson, County Coll. of Marion County, et al. Chancery subpœna. Returnable 23rd day of June A. D. 1921. Arthur W. Charles, Clerk. Filed June 8, 1921. Arthur W Charles, Clerk. Complainant's Solicitor-, George B. and George M. Gillespie (3-184).

UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I have duly served the within writ upon the within named James H. McGuire, County Collector of Taxes of the County of Randolph, State of Illinois, by reading and delivering a true copy of same to him at Chester, Illinois, the 4th day of June, A. D. 1921, and upon the within named James H. Thimmig, County Collector of Taxes of the County of Perry, State of Illinois, by reading and delivering a true copy of same to him at Pinckneyville, Illinois, the 5th day of June, A. D. 1921.

COOPER STOUT,
United States Marshal,
By J. F. SEMITH,
Deputy.

Marshal's Fees, $14.57.

UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I have duly served the within writ upon the within named W. Fish Wilson, County Collector of Taxes of the County of Marion, State of Illinois, by reading and delivering a true copy of same to him at Salem, Illinois, the 4th day of June, A. D. 1921, and upon the within named Richard Farrell, County Collector of Taxes of the County of Clinton, State of Illinois, by reading and delivering a true copy of same to him at Carlyle, Illinois, the 4th day of June, A. D. 1921.

COOPER STOUT,
United States Marshal,
By P. D. PARKER,
Deputy.

Marshal's Fees, $11.90.

UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I have duly served the within writ upon the within named H. W. Finke, County Collector of Taxes of the County of Washington, State of Illinois, by reading and delivering a true copy of same to him at Nashville, Illinois, the 4th day of June, A. D. 1921.

COOPER STOUT,
United States Marshal,
By NELL M. SHEDD,
Deputy.

Marshal's Fees, $6.54.

59 And afterwards on to-wit, the 10th day of June, A. D. 1921, the following further proceedings were had in said Court, in said cause and entered of record, to-wit:

60 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois, Friday, June 10, 1921.

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Preliminary Injunction Order.

Be it remembered that on this day being the 10 day of June 1921, came the Complainants in the above entitled cause before me at the Chambers of the United States District Court for the Eastern District of Illinois, in the Federal Building, City of East St. Louis, State of Illinois, and move the Court for a preliminary injunction in said cause, and that the said defendants each having had notice of said application and the defendants all by counsel, appearing, upon consideration of the bill, together with the proof submitted, the Court finds that the allegations of the bill are for the purposes of this hearing to be taken as true and that the Complainants are entitled to a preliminary injunction as prayed.

It is hereby ordered that the temporary restraining order heretofore granted shall be continued in force as a preliminary injunction in accordance with the prayer of said bill, and the said defendants and each of them, their deputies, agents, clerks, servants, assistants and attorneys are hereby commanded and enjoined to utterly

61 refrain and absolutely desist on the first day of any term of the County Court of their several and respective counties or on any other day of said courts at which judgment for delinquent taxes upon lands, lots and railroad property may be applied for or prayed on account of delinquent taxes for the years 1917 to 1920 inclusive from reporting to the County Clerks and the Clerks of the County Courts of their several counties and each of them any lands, lots or railroad properties belonging or assessed to or taxed in the name of the Illinois Southern Railway Company, or the Missouri and Illinois Railroad Company for any delinquent taxes, special as-

sessments, interest, penalties or costs for any or either of the said years 1917 to 1920 inclusive, or from applying to or praying any judgment against the said Illinois Southern Railway Company or the Missouri and Illinois Railroad Company or from attempting to enforce the collection of any of said taxes from any of the said properties, or from the property of either of the said Complainants for any delinquent taxes for any of the years 1917 to 1920 inclusive.

Dated this 10 day of June, 1921.

GEORGE W. ENGLISH,
Judge United States District Court for the Eastern District of Illinois.

62 And afterwards on to-wit, the 23rd day of June, A. D. 1921, there was filed in the office of the Clerk of said Court, in said cause, Motion to Dissolve Temporary Injunction and to Dismiss Bill of Complaint, which said motion was and is in the words and figures, following, to-wit:

63 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Motion to Dissolve Temporary Injunction and to Dismiss for Insufficiency of Bill.

To the Honorable Geo. W. English, Judge of the United States District Court for the Eastern District of Illinois:

Now come the several defendants in the above proceeding by their respective solicitors, and move the Court to dissolve the preliminary injunction heretofore granted in this proceeding and to dismiss this action for the following reasons:

First. Because there is insufficiency of fact to constitute a valid cause of action in equity.

Second. It appears from the alleged facts in said bill that the complainants have an adequate remedy at law.

Third. It appears from the said bill of complaint that the complainants have been guilty of laches.

Fourth. It appears from the bill of complaint that the property involved in this proceeding has been sold and deeds and other conveyances of transfer made and executed, conveying the same to the purchasers, subject to the several liens for unpaid taxes thereon, and it is specifically averred in the said bill that the complainants,
64 William T. Abbott and the Missouri and Illinois Railroad Company, by contract became liable to pay such taxes as are legally due upon said property, by reason whereof the complainant receiver has no further interest in said property or liens or taxes, and it does not appear that there is such diversity of citizenship of said purchasers as entitles this court to take jurisdiction of this proceeding.

Fifth. The allegation in said bill that certain adjustments of the complainant receiver's accounts may depend upon the amount of taxes legally due upon the property involved is but a mere conclusion of the pleader and is not such an allegation of facts as warrant this court in taking jurisdiction or as entitle the said receiver or other complainants to equitable relief herein.

Sixth. The material averments in the bill are mere conclusions and not statements of facts and are not sufficient to warrant this court in taking jurisdiction thereof.

Seventh. The facts set up in said bill are not sufficient to entitle the complainants to equitable relief, either by a preliminary or permanent injunction.

Wherefore, by reason of the foregoing these defendants pray the Court to dissolve the preliminary injunction heretofore issued in this proceeding and to dismiss this action.

These defendants also especially move the court to dismiss all that part of said bill of complaint contained in Division VII thereof being the allegations contained on pages 29 to 32 inclusive of said bill, because the illegalities, irregularities and informalities charged therein as having been committed by the several local taxing offices are not matters of which this court can take cognizance in this proceeding and are not such matters as entitle the complainants to equitable relief by injunction.

Respectfully submitted,

EDWARD J. BRUNDAGE,
Attorney General, State of Illinois;
THOS. WILLIAMSON,
Assis'ant Attorney General;
L. F. HACHMAN,
State's Atttorney, Randolph County;
65 CHAS. E. DEW,
State's Attorney, Marion County;
H. H. HOUSE,
State's Attorney, Washington County;
F. H. KRUGER,
MALLORY L. BURROUGHS,
Solicitors for Defendants.

Endorsed: #1641. In the United States District Court, Eastern District of Ill. Illinois Southern Railway Co., et al. vs. W. Fish Wilson, et al. Bill in Chancery. Motion to Dissolve temporary Injunction and to Dismiss for Insufficiency of Bill. Filed June 23, 1921. Arthur W. Charles, Clerk.

66 And afterwards on to-wit, the 20th day of December, A. D. 1921, the following further proceedings were had in said Court, in said cause and entered of record, to-wit:

67 In the District Court of the United States for the Eastern District of Illinois.

Tuesday, December 20th, A. D. 1921.

Present: Honorable George W. English, Judge.

In Equity

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company.

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois.

Now on this 20th day of December, A. D. 1921, it is ordered by the Court that this cause be, and the same is hereby set for hearing on Demurrer, on Wednesday, January 4th, A. D. 1922, at East St. Louis, in said District.

68 And afterwards on to-wit: the 4th day of January, A. D. 1922, the following further proceedings were had in said Court, in said cause and entered of record, to-wit:

69 In the District Court of the United States for the Eastern District of Illinois.

Wednesday, January 4th, A. D. 1922.

Present: Honorable George W. English, Judge.

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY et al.

vs.

W. FISH WILSON, County Collector of Marion County, Illinois, et al.

Now on this 4th day of January, A. D. 1922, it is ordered by the Court, that this cause be and the same is hereby reset for hearing on Demurrer on Tuesday, January the 24th, A. D. 1922 at the hour of nine thirty o'clock A. M. at East St. Louis, in said District.

70 And afterwards on to-wit, the 24th day of January, A. D. 1922, the following further proceedings were had in said Court, in said cause, and entered of record, to-wit:

71 In the District Court of the United States for the Eastern District of Illinois.

Tuesday, January 24th, A. D. 1922.

Present: Honorable George W. English, Judge.

In Equity.

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY et al.

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion, et al.

Now on this 24th day of January, A. D. 1922, comes the complainants, the Illinois Southern Railway Company, William W. Wheelock, as Receiver of the Illinoid Southern Railway Company, William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company and the Missouri and Illinois Railroad Company, by George B. and George M. Gillespie, their solicitors, and the defendants, W. Fish Wilson, County Collector of Taxes of the County of Marion, Richard Farrell, County Collector of Taxes of the County of Clinton, H. W. Finke, County Collector of Taxes of the County

of Washington, James Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, by June C. Smith, H. H. House, C. F. Dew, and L. F. Hachman, their solicitors.

And now this cause coming on for hearing on Motion to dissolve the temporary injunction heretofore granted herein and to dismiss the complainants' bill of complaint, and the Court having heard solicitors for respective parties, and being fully advised in the premises, overrules said motion, to which ruling of the Court, the defendants, by their respective solicitors, then and there except, and the defendants are ruled to answer on or before the 20th day of February A. D. 1922.

72 And afterwards on, to-wit the 20th day of February, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Answer of the Defendants, which said Answer was and is in the words and figures following, to-wit:

73 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, Complainants,

VS.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of the County of Clinton; William H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Texas of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Answer of the Defendants, W. Fish Wilson, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; William H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Hereinafter Referred to as the Defendants.

These defendants, by Charles F. Dew, State's Attorney of Marion County, Hugh V. Murray, State's Attorney of Clinton County, H. H. House, State's Attorney of Washington County, Judson E. Harris, State's Attorney of Perry County, Logan F. Hatchman, State's At-

torney of Randolph County, and June C. Smith, their solicitors, to the bill of complaint filed herein, or to such parts thereof as
74 these defendants are advised that it is material for them to make answer unto, answering say:

They admit that this is a suit of a civil nature and that the matter and sum in controversy, exclusive of the interest and costs, exceeds the sum of Three Thousand ($3,000.00) Dollars, and that the subject matter and the defendants are located and reside in the Eastern District of the United States Court for the State of Illinois.

I.

These defendants further answering, admit that the Illinois Southern Railway Company is a corporation, duly organized under the Railroad Incorporation Act of the State of Illinois, and that William W. Wheelock was the duly appointed Receiver of the property of said Railway Company by the United States District Courts for the Northern District of Illinois, the Eastern District of Illinois and the Eastern District of Missouri, in a certain foreclosure proceeding in said courts, and that as such Receiver he continued to operate the property of said Railway Company in the manner and up to the time mentioned in complainants' bill of complaint, and that he is still such Receiver and has not been discharged from his said trust.

These defendants further answering, admit that the foreclosure proceedings were instituted and carried on and decrees entered therein as alleged in paragraph I of the bill of complaint, filed herein. They admit that the property of the Illinois Southern Railway Company was sold under said decree of foreclosure, and by assignment, that the title to said property was transferred to and vested in the Missouri and Illinois Railroad Company, by William T. Abbott, the purchaser at said foreclosure sale, but aver that said sale was made subject to the taxes due to these defendants and to the taxing bodies and districts within the countries aforesaid, and that the said Missouri and Illinois Railroad Company assumed
75 and agreed to pay such taxes as might be found to be due from the said Illinois Southern Railway Company, and that by virtue of said foreclosure sale and said assignment from the purchaser thereof at said foreclosure sale, subject to said taxes and certain other indebtedness due from said Illinois Southern Railway Company, then a lien upon the property of said Company.

II.

These defendants further answering, admit that the defendant, W. Fish Wilson, is the duly elected and qualified County Collector for Marion County, Illinois, and that the defendant, Richard Farrell, is the duly elected and qualified County Collector of Clinton County, Illinois, that the defendant, James H. Thimming, is the duly elected and qualified County Collector of Perry County, Illinois, that the defendant, James H. McGuire, is the duly elected and qualified County Collector of Randolph County, Illinois, and that

the defendant, H. W. Finke was, at the time of the filing of said bill of complaint, the duly elected and qualified County Collector of Washington County, Illinois, but that said H. W. Finke died subsequent to the filing of said bill of complaint, and the said William H. Porter was appointed to succeed him as such County Collector of Washington County, Illinois, and is now the duly elected and qualified County Collector of Washington County, Illinois.

III.

These defendants further answering, admit that the complainant, Illinois Southern Railway Company, subject to the mortgage and receivership mentioned in the said bill of complaint, has since prior to the year 1917 been in possession, a part of the time, and operating a railroad, with the appurtenances thereunto belonging, extending from Salem, in the County of Marion, and through the Counties of Marion, Clinton, Washington, Perry and Randolph, in the State of Illinois, to a point in the City of Chester, in Randolph County, and thence by ferry across the Mississippi River to Little Rock
76 Landing, in St. Genevieve County, and from thence to Bismarck, in the State of Missouri, as set forth in paragraph III in the bill of complaint herein.

These defendants further answering say, that they are not advised as to whether the Centralia and Chester Railroad Company formerly owned the portion of railroad track, described in the bill of complaint, prior to 1900, or whether the same was purchased from John R. Walsh, and are not advised as to the ownership of said property, as set forth in paragraph III of said bill of complaint, and neither admit nor deny the allegations of ownership of said property as mentioned in said paragraph.

These defendants further answering, admit that the length of said railroad from Salem, Illinois, to Bismarck, Missouri, is approximately 136 miles and that the same has been operated as one property since about August, 1903, and admit that the territory served by said railroad is in part agricultural and coal mining, and aver the truth to be that that portion of said railroad, located within the State of Missouri, serves an extensive mining district and numerous general mines, lead mines, glass factories and other industries.

These defendants further answering, deny that said railroad was never patronized to an extent that would enable it to earn operating expenses and fixed charges, and deny that during the greater portion of that time it was unable to earn operating expenses and deny that it has never paid a fair return on the actual investment in said railroad or upon the reasonable value of said property.

These defendants further answering, say that they are not advised whether the money produced from the sale of the bonds mentioned in the bill of complaint was economically expended and went into the property, and neither admit nor deny said allegations. They admit, that during the period, mentioned in the bill of com-
77 plaint, that there was put into the property at least $4,200,000.00, and aver the truth to be that a much larger amount, or sum of more than $8,000,000.00 was invested in the property.

These defendants further answering, admit,, that in said foreclosure suits in equity, the facts in relation to the passenger condition and operation of said railroad and its inability to each operating expenses and the return upon the investment was alleged and that said averments were considered by the Court, but aver the truth to be that these defendants were not, nor were they or either of them a party to said suit, and further, that the findings of the Court on said issues and allegations in said foreclosure suit were not binding upon these defendants or either of them, and have no bearing or influence upon the present litigation. That said foreclosure suit was a suit solely between the holders of bonds and the trustees of the mortgages mentioned.

These defendants further answering, admit that decrees were entered in said foreclosure suit, as alleged in the bill of complaint, but aver that said decrees were not binding on these defendants, or either of them, who are not parties to said suit.

These defendants further answering, admit that the value of the property of the Illinois Southern Railway Company on June 26, 1920, was substantially the same that same had been when the property was assessed for taxation in the years 1917, 1918, 1919 and 1920; they deny that the value of said property, for the purpose of taxation at that time, was not to exceed $600,000.00, and that the part thereof located in the State of Illinois did not exceed $500,000.00, but aver the truth to be that each of said assessments were not in excess of the full fair cash value thereof equalized and reduced in accordance with the Statutes of the State of Illinois, and in
78 accordance with the rules of the State Board of Equalization and the Tax Commission, and aver that said property was valued, equalized and assessed upon the same basis as all other property in the State of Illinois.

These defendants further answering, admit that said property was offered for sale for the payment of the taxes in the years mentioned in said bill of complaint but deny that no one bid thereon because the property was assessed at more than its full, fair cash value when equalized according to law, and further, aver that the only reason said property was not sold and the only reason bidders would not bid thereon was because of the fact that the same was in litigation in foreclosure suit.

IV.

These defendants further answering, admit that the said Board of Equalization in the years 1917 and 1918, and the Tax Commission in the years 1919 and 1920 made an assessment against the property of the said railroad company, located in the State of Illinois, for the purpose of taxation, and they admit that it was the duty of the State Board of Equalization and the Tax Commission to inquire into the question of the full, fair cash value of said property, consider the elements of value thereof and ascertain and fix the value on a mileage basis, or some other reasonable basis and equalize the same according to law, but they deny that it was the duty of

said Board of Equalization and Tax Commission to equalize the value of said property by raising or reducing the same above or below the actual fair cash value thereof, and deny that the method set out in paragraph IV of said bill of complaint was the correct and lawful method for equalizing and valuing property for assessment.

These defendants further answering, admit that the Illinois Southern Railway Company and its Receiver made returns in the years 1917, 1918, 1919 and 1920, as alleged in said paragraph of
79 said bill of complaint, but aver the truth to be, that said returns did not show the full, fair cash value of said property and that the valuation fixed on said property in said returns in each of said years was far below its actual fair, cash value, and in each of said years said returns were fraudulent and false and were made for the purpose of avoiding taxation; these defendants deny that the fair cash value of said property was set out in said returns as required by law.

These defendants further answering, deny that an inquiry into said full, fair cash value of said property would have verified said returns for each of said years, but aver the truth to be, that any sort of a fair and honest investigation of said property would disclose that said returns were false and fraudulent and did not show the full, fair cash value of said property.

These defendants further answering, admit that in the years 1917 and 1918 the State Board of Equalization made an assessment against the property of said railway Company and that in the years 1919 and 1920 the said Tax Commission made an assessment against the property of said railway company, as set forth in paragraph IV of the bill of complaint herein, but deny that in making said assessment the Board and Commission neglected or refused to make any inquiry into the facts in relation to said rturns and the values stated therein, but aver that the said Board and Tax Commission did make a thorough and exhaustive investigathe values stated therein, but aver that the said Board of Tax Commissions did make a thorough and exhaustive investigation into the values of said property and the facts as to the truth of said returns and found the said returns were false and fraudulent, and deny that said Board and said Commission fraudulently or arbitrarily or without exercise of judgment and without equalizing the value of said property made said assessments, and aver that said property was assessed at its fair cash value, and aver that said Board and Commission, in making the assessments against said property, first after an exhaustive and full in-
80 vestigation, found the full fair cash value of said property and then equalized the same in accordance with the Statutes and upon the same basis as all other property was equalized, valued and assessed and made the assessment on said property in accordance with the Statutes and the Constitution of the State of Illinois, and the rules and regulations of said Board and said Tax Commission, and that said property was assessed without discrimination and upon the same basis as all other property was assessed, and that the

assessments made by said Board and said Tax Commission were fairly and honestly made and equalized according to law.

These defendants further answering, deny that the values fixed by said Board of Equalization and said Tax Commission were excessive, as set out in said bill of complaint, and deny that the valuation of said property for said years, set out in said paragraph of said bill of complaint, as fixed by the said Board and Tax Commission, were excessive or fraudulent.

These defendants further answering, admit that in the years 1917 and 1918, the assessed value of the property of the said railway company was fixed at one-third of the full value thereof as valued, found, fixed and equalized by said State Board of Equalization, and that in the years 1919 and 1920, the value of said property, as found, valued, fixed and equalized by said State Tax Commission, was used as the basis for the assessed value and one-half the value so fixed was taken as the assessed value thereof, and deny that said assessed value and said assessment was fraudulent or arbitrarily fixed by said Board or said Commission, and deny that the value so fixed exceeded the actual fair cash value of said property, and deny that assessment was made without investigation, and deny that said property was not equalized and said value fixed as on all other property in the State of Illinois, and deny that said property was over valued, and deny that by reason of said assessments the said railroad company was denied the equal protection of the law.

81 V.

These defendants further answering, deny that in the years from 1917 and 1920 inclusive, the local assessors of other property and the Board of Equalization and the Tax Commission adopted a method whereby such property assessed by local assessors was arbitrarily assessed at less than 10% of its full fair cash value, and deny that the value or plan averred in paragraph V of said bill of complaint was adopted by said Board or Tax Commission, but aver the truth to be, that the property of said railroad company was assessed by said State Board and said Tax Commission in the years above mentioned on the same basis and was equalized according to the same plans, rules and regulations as other property was assessed and equalized throughout the State of Illinois by the assessing officers, by said Board of Equalization and by the Tax Commission.

These defendants further answering, aver that in assessing property the said State Board and said Tax Commission in each of said years did take notice of the assessing of property in the State, other than railroad property, and assessed the property of said railroad company upon the same basis and equalized the same according to the same rules and regulations, and deny that the said State Board and Tax Commission disregarded and arbitrarily fixed the values, discriminating against said railroad company or the complainants herein, and deny that said methods of assessment were illegal or improper in any respect, and deny that these defendants, or any other person, by reason of said assessments, are threatening to take the property of the complainants in violation of the 14th Amendment.

VI.

These defendants further answering, admit that after said property of said railroad company had been assessed in accordance with the statutes and the Constitution of the State of Illinois, and equalized in accordance therewith, and with the rules and regulations of
82 the State Board of Equalization and the State Tax Commission for said years, that said assessed value was distributed in accordance with the statute in such case made and provided, and admit that the County Clerks of said Counties for each of said years distributed said values upon the railroad tax books in each of said counties in such manner that state, county, city, village, school district and other municipal taxes were extended upon the value so fixed according to the proportionate value of said railroad property lying within each of said taxing districts, but deny that said values were excessive, or that the taxes as extended were excessive, as alleged in the bill of complaint, and deny that there were included any items that were excessive or in excess of statutory rates of taxation.

These defendants further answering, aver that said valuations were made according to law and that there is now due to the several counties through which, or into which the said railroad tracks extend in the State of Illinois, the following amounts for taxes, interest, penalties and costs, viz:

83 Marion County.

Year.	Assessed value.	Current tax.	Back tax.	Penalties.	Costs.	Total.
1917	$92.095.00	$4.612.16	.....	$46.12	$1.98	$4.660.26
1918	92.243.00	4.530.05	$4.660.26	1.209.87	1.98	10,308.16
1919	62.435.00	4.922.06	10,308.16	3.522.97	1.98	18,755.17
1920	41.324.00	3,386.61	18,755.17	2,342.27	1.98	24,486.03
Total .	.....	.....	.....	.....	.....	24,486.03
Paid	.....	.....	.....	.....	.....	3,488.45
Due	.....	.....	.....	.....	.....	20,997.58

84 Clinton County.

Year.	Assessed value.	Current tax.	Back tax.	Penalties.	Costs.	Total.
1917	$14,383.00	$707.65	.....	.....	.....	$707.65
1918	14.414.00	619.79	$707.65	$178.73	.....	1,506.17
1919	19,723.00	633.11	1,327.44	540.98	.....	2,501.53
1920	13,891.00	500.06	1,878.85	1,063.04	.....	3,441.95
Total .	.....	.....	2,378.91	1,063.04	.....	3,441.95
Paid	.....	.....	534.19	.....	.....	.....
Due	.....	.....	1,844.72	1,063.04	.....	2,907.76

85 Washington County.

Year.	Assessed value.	Current tax.	Back tax.	Penalties.	Costs.	Total.
1917	$202,000.00	$7,321.86	.....	$2,013.59	.36	$9,335.81
1918	202,409.00	7,030.63	$9,335.81	492.14	.....	16,858.58
1919	277,919.00	7,143.16	16,858.58	500.02	.....	24,501.76
1920	193,717.00	5,111.85	24,501.76	.....	.....	29,613.61
Total .	.....	.....	.....	.....	.....	29,613.61
Paid	.....	.....	.....	.....	.....	3,724.89
Due	.....	.....	.....	.....	.....	25,888.72

86 Perry County.

Year.	Assessed value.	Current tax.	Back tax.	Penalties.	Costs.	Total.
1917	$12,205.00	.....	.....	.....	.....	.....
1918	12,232.00	.....	.....	.....	.....	.....
1919	16,841.00	.....	.....	.....	.....	.....
1920	12,070.00	.....	.....	.....	.....	.....
Total .	.....	.....	.....	.....	.....	$2,647.47
Paid	.....	.....	.....	.....	.....	312.07
Due	.....	.....	.....	.....	.....	2,335.40

87 Randolph County.

Year.	Assessed value.	Current tax.	Back tax.	Penalties.	Costs.	Total.
1917	$361,016.00	$15,364.88	.....	.....	.....	$15,364.88
1918	361,668.00	15,317.29	$15,364.88	$4,149.62	.....	34,831.79
1919	497,040.00	15,537.89	30,682.17	12,036.83	.....	58,256.89
1920	332,509.00	11,765.60	46,220.06	24,594.19	.26	82,580.11
Total .	.....	.....	57,985.66	24,594.19	.26	82,580.11
Paid	.....	.....	11,657.59	.....	.....	.....
Due	.....	.....	46,328.07	24,594.19	.26	70,922.52

88 These defendants further answering, deny that the statements of taxes contained in paragraph VI of said bill of complaint are correct, but aver the truth to be, that said statements are incorrect, and deny that said taxes so extended in each of said several counties are illegal or in excess of statutory and constitutional limitations of rates of taxation, but aver the truth to be, that the taxes extended in each of said several counties, together with the interest, penalties and costs above set forth are legal and valid and constitute a first claim upon all of the property of the complainants and are now due to said several counties as therein stated.

VII.

These defendants further answering, admit that in each of said years delinquent lists were made up into a tax judgment, forfeiture and redemption record and that notice was published and application made for judgment and that judgment was entered thereon in due form and that said property was offered for sale for delinquent

taxes in accordance with the Statute in such case made and provided, together with interest and penalties as provided by law; they deny that any illegal steps were taken in connection with the making up of such delinquent tax lists, the publication notice, the application for judgment or in the form of judgment, or in the manner in which said property was offered for sale for delinquent taxes, together with the interest and penalties thereon, or in entering said judgments.

These defendants further answering, deny that there was no return of any delinquent list containing a proper description of the properties of complainants by the County Collectors of said counties *on* any or either of said years of any of the taxes alleged to be delinquent, but aver the truth to be that delinquent lists were returned containing proper and legal descriptions of the property of the complainants in each of said counties, in each of said years, as required by the statute.

89 These defendants further answering, deny that notices of application for judgment for delinquent taxes were not given as required by law, and deny that same were not printed and published in a newspaper in said several counties, or otherwise, in the manner provided by law, but aver the truth to be that said several County Collectors in said several counties, in said several years, did give notices of application for judgment for delinquent taxes against the property of the complainants, as required by law, and that such notices were printed and published as required by law, and that such notices contained a list of the delinquent lands and lots of the complainants upon which taxes and special assessments remained due and unpaid and did specify the owners and the amounts due thereon, and by publication in due form of law of the term of court in which application would be made for such judgments, and gave notices of the dates on which said property would be offered for sale, if not paid, and did specify the place where same would be offered for sale, if not paid, and that each of said notices contained proper and legal descriptions of said property and that each of said notices were given by the respective County Collectors of said several counties, and aver the truth to be, that said notices nor either of them were defective and insufficient, informal or void.

And these defendants further answering say, that the printers, publishers and financial agents of said newspapers, in which said several notices were published, did attach thereto their certificate in due form of law, certifying to the publication of said notices in the manner and the time required by law, and that each of said Collectors in each of said counties in each of said years did present to said several courts, in which applications for judgment were made, such notices and certificates and filed the same in the offices of the Clerks of said courts and the same thereupon became a part of the records and proceedings of said several cases, as required by the Statutes of the State of Illinois, and in all things complied with said statutes.

90 These defendants further answering, aver the truth to be, that all said several collectors of said several counties, in each

of said years, did transcribe into a book prepared for that purpose, known as the tax judgment sale redemption and forfeiture record, a list of the delinquent lands and properties containing information necessary to be recorded and required by law to be recorded at least five days before the term of court at which said application for judgment was made, and that said transcript set forth the owners of the property of the complainants, a proper description of said property, the year or years for which taxes or special assessments were due, the valuation on which the tax was extended, the amount of consolidated and other taxes and special assessments, the amount of the interest, penalties and costs and the total charges and penalties against said property, as required by law; and aver the truth to be, that said transcripts were not defective and inadequate to inform the public of the true amount of taxes, special assessments, interest, penalties and costs due and unpaid upon the property of the complainants, and aver the truth to be, that said transcript was made in compliance with the statutes in such case made and provided, and were strictly in compliance therewith.

These defendants further answering, deny that there was contained in any delinquent tax list, publication notice or tax judgment record any items of excessive and illegal taxes, or any illegal and unjust penalties, excessive and undue interest, excessive charges and excessive penalties, and deny that said record was informal, inaccurate and short of compliance with the provisions of the Statutes of the State of Illinois, but aver that said transcripts and records did comply with all the requirements of the statutes in that behalf.

These defendants further answering, aver that in said several years, in each of said several counties, each of said collectors did make and subscribe an oath verifying the list of lands and lots in each of said counties assessed against the said complainants, or in which the said complainants were the owners or interested in, and did
91 set forth in said lists and records the correct and accurate descriptions of the lands upon which the said several collectors had been unable to collect taxes, special assessments, interest, penalties and other special, charges, as required by law, in each of said years, in each of said counties and did certify that the same remained due and unpaid, as required by the Statutes of the State of Illinois.

These defendants further answering, deny that the descriptions of the properties of the complainants in the tax judgment sale redemption and forfeiture records of said several counties for each of the said several years were defective, uncertain and insufficient, and deny that judgments entered thereon were incapable of being identified as being against the property of the complainants, but aver the truth to be, that said descriptions of the property of the complainants in said tax judgment sale redemption and forfeiture records were specific, certain, accurate and legal and that the judgments entered thereon could be identified as being against the property of the complainants and in all other respects comply with the statutes in such case made and provided.

These defendants further answering, deny that in each of said

years and in any or either of said counties that the Clerk's precept or certificate to the judgment and the certificate entered on the tax sale redemption and forfeiture record was not made and certified to on the day the said collector had advertised for sale, and deny that it was not entered on said record in the manner and form prescribed by the statutes of the State of Illinois, but aver the truth to be, that said judgments and said precepts in each of said counties in each of said years were certified to in the manner required by the statutes, and aver the truth to be that said precepts and certificates were not made after said sale, but aver that same were made at the times and in the manner required by law, and deny that said certificates and precepts were not regular in form, but aver the truth to be that said precepts and certificates were made in proper form and
92 in strict compliance with the statutes and were in all things legal and sufficient authority to the County Collectors of taxes to proceed with the sale thereunder in accordance with the statutes in such case made and provided.

These defendants further answering, deny that said judgments were informal, illegal and void, and deny they contained no placita or convening order of court, and deny that they did not follow the provisions of the Statute of the State of Illinois in identifying the property or persons against whom the judgments were attempted to be rendered, and deny that such judgments did not contain a proper, certain and adequate description of the property of the complainants. And these defendants aver the truth to be, that each of said judgments rendered against the property of the complainants, in each of said counties, were formal and legal judgments, made in strict compliance with the statutes of the State of Illinois, containing a legal placita or convening order of court, and did in all respects follow the statutes of the State of Illinois in identifying the property against which, or person or corporatinon against whom said judgments were rendered, and did contain a proper, certain, legal and adequate description of the property of the complainants, as required by law.

And these defendants further answering, deny that said judgments in any or either of said years, or any or either of said counties, contained any items of taxes or special assessments, interest, penalties and costs which were illegal, excessive or void, but aver the truth to be, that each and every of said items, contained in each and every judgment, were legal, proper and valid charges against the property therein described. And these defendants deny that said courts, entering said several judgments, were without jurisdiction, but aver the truth to be that said several courts, at the time said several judgments were entered, had jurisdiction of the parties and the subject matter.

93 And these defendants further answering, deny that the said several judgments, or any or either of them, or that the penalties charged against the property of the complainants, or any part thereof, are illegal and void for any reason whatever.

VIII.

These defendants further answering, admit that all of the taxes above mentioned in paragraph VI of this answer were legally levied and assessed on the property of the complainants in each of the years, 1917 to 1920 inclusive, and that they were extended against the property of the Illinois Southern Railway Company and became a lien on said property; that the purchaser thereof at foreclosure sale, to-wit: the said William T. Abbott, and his grantee the Missouri and Illinois Railroad Company, by the terms of said decree of foreclosure and the contract of purchase, became liable to pay said taxes as yere legally due on said property; they admit that the said complainant, William W. Wheelock, as Receiver, is still in office and exercising his trust as such Receiver, and admit that a large proportion of said taxes herein mentioned became a lien on said property while the same was in control of and being operated by said Receiver, and that the adjustment of said receiver's accounts will depend upon the amount of taxes due on said property; they admit that all of said taxes due have been carried forward from year to year as back taxes, and have been re-extended as such, together with the current year's taxes by the taxing officers of each of said Counties, as required by law, and that the same are now delinquent; they admit that it was the duty, under the statutes of the State of Illinois, of the collectors to carry said delinquent taxes forward and re-extend the same against the property of the complainants for the year 1921, as back taxes uncollected, and that it is the duty of the defendants herein and each of them to present to the County Courts of their respective counties delinquent lists of
94 all unpaid taxes at the times and in the manner required by law; they admit that all of said taxes are due and remain unpaid, but deny that said taxes or any part thereof are in excess of the amounts legally due and extended against said property, and aver that it was the duty of these defendants and each of them to extend said back taxes due and unpaid and carry the same in the delinquent list in the year 1921, and to certify in said delinquent year or prior years for taxes due and unpaid; but aver the truth to be, that they were enjoined from performing said duty by the injunction in this case.

These defendants further answering, admit that there are a large number of taxing districts in said several counties, and that it was during all of said years the duty of these defendants, in their respective counties, to apply to the County Courts of said several counties for judgments, interest, penalties and costs.

These defendants further answering, aver that on said several applications for judgments the said complainants had the right to appear and present whatever objections they desired to present to the entering of judgment for said taxes in each of said years, and that by presenting their objections to the entering of said judgments the said complainants had an adequate, full and complete remedy at law, and these defendants deny that said complainants are entitled to relief in this court of equity, or any court of equity, but aver the

truth to be that they have an adequate and complete remedy at law; they admit that said taxes in each of said years, in each of said counties, which were due and unpaid, were carried forward in each succeeding year as back taxes and that applications were made in each of said years, not only for the current taxes for the current year, but also re-application was made for taxes due for the prior years, and that beginning with the year 1917, the said complainants and each of them had the right to appear in the County Courts in each of said several counties and object to the entering of judgment for said taxes, interest, penalties and costs and had a right
95 to a full hearing on said objections and thereby had an adequate and complete remedy at law.

IX.

These defendants further answering, aver that they are not advised whether the complainants retained an expert accountant to examine and make a re-extension of the taxes due from said Companies, but aver the truth to be, that if they did retain such expert accountant, the statement contained in paragraph IX of said bill of complaint is not a correct statement, and if said statement is to be taken as evidence as to the qualifications of said supposed expert accountant, then these defendants aver that the said complainants did not employ an expert tax accountant, but only a pretended expert tax accountant, whose statement of taxes contained in paragraph IX of the bill of complaint is inadequate and not in compliance with the law, and they deny that said statement is a correct statement and that the same shows the taxes due from the complainants to the said several counties for the said several years.

These defendants further answering, admit that the said complainants did tender a certain amount of taxes to each of these defendants and that the amounts so tendered were accepted by these defendants as a credit upon the taxes due and not in full payment thereof; that the amount so tendered and accepted by these defendants as partial payment of the taxes so due them are correctly contained in paragraph VI of this answer. And these defendants aver the truth to be that all taxes, interest, penalties and costs shown in the statement in paragraph VI of this answer are legal and constitute a first lien upon all of the property described in the bill of complaint.

These defendants further answering, deny that said taxes were illegal, unconstitutional or void, and deny that the payment thereof, enforced through the process provided by law, would take
96 the property of the complainants without due process of law, or that it would deny to said complainants the equal protection of the law, and deny that the proceedings aforesaid are unconstitutional, discriminatory, fraudulent or illegal.

These defendants further answering, deny that by the manner of assessment, the State of Illinois, through its State Board of Equalization and State Tax Commission or other taxing officers, has denied or will deny to the complainants the equal protection of the constitution and laws, or that it will constitute the taking of their property without due process of law.

And these defendants further answering, deny each and every allegation in said bill of complaint, not hereinbefore admitted, and aver the truth to be that said several taxes and each and every item thereon are legal, valid and enforcible, and that the claims of the complainants are without equity and is simply a fraud on the part of the complainants to avoid the payment of taxes justly due and to defeat and defraud the said several counties and the said several taxing districts out of taxes legally due to them.

These defendants further answering, deny that the complainants are entitled to any relief in a court of equity; they deny all manner of combination and all charges of fraud and deny that the complainants are entitled to the relief sought or any part thereof.

And these defendants further answering, aver that the said complainants have had at all times an adequate and complete remedy at law.

And now these defendants, having fully answered said bill of complaint and each and every allegation thereof, pray to be hence dismissed with their reasonable charges and costs in this behalf most wrongfully sustained.

CHAS. F. DEW,
State's Attorney of Marion County;
HUGH V. MURRAY,
State's Attorney of Clinton County;
97 & 98 H. H. HOUSE,
State's Attorney of Washington County;
JUDSON E. HARRIS,
State's Attorney of Perry County;
LOGAN F. HACHMAN,
State's Attorney of Randolph County;
JUNE C. SMITH,
Solicitors for Defendants.

Endorsed: 1641 Illinois Southern Railway Co., et al. vs. W. Fish, County Collector of Taxes of Marion County, Illinois, et al. Answer of Defendants. Filed Feb. 20, 1922. Arthur W. Charles, Clerk.

99 [Endorsed:] Illinois Southern Railway Co., et al. vs. W. Fish Wilson, County Collector of Taxes of Marion County, Illinois, et al. Answer of Defendants. Charles F. Dew, Hugh V. Murray, H. H. House, Judson E. Harris, Logan F. Hachman, and June C. Smith, Solicitor for Defendants.

100 And afterwards on to-wit, the 12th day of April, A. D. 1922, there was filed in the office of the Clerk of said Court, in said Court a Stipulation, which said Stipulation was and is in the words and figures following, to-wit:

101 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY et al., Complainants,

v.

W. FISH WILSON, County Collector of Taxes of the County of Marion, et al., Defendants.

Bill in Chancery.

Stipulation.

It is hereby stipulated and agreed by counsel representing the respective parties to the above entitled suit that Mr. Henry Keefe, a court reporter, may be appointed by the court Special Master to take and report the evidence in the above entitled cause without findings.

Dated this 6th day of April, 1922.

GEO. B. & GEO. M. GILLESPIE,
Attorneys for Complainants.
CHAS. F. DEW,
LOGAN F. HACHMAN,
H. H. HOUSE,
J. E. HARRIS,
HUGH B. MURRAY,
JUNE C. SMITH,
Attorneys for Defendants.

Endorsed: In the United States District Court, Eastern District of Illinois. Illinois Southern Railway Company, et al. complainants, v. W. Fish Wilson, County Collector of Taxes of the County of Marion, et al. Defendants. Bill in Chancery. Stipulation. Filed Apr. 12, 1922. Arthur W. Charles, Clerk.

102 And on the same day, to-wit, the 12th day of April, A. D. 1922, the following proceedings were had in said Court, in said cause and entered of record, to-wit:

103 In the District Court of the United States, Eastern District of Illinois, Wednesday, April 12th, A. D. 1922.

In Chancery.

No. 1641.

Present: Honorable George W. English, Judge.

ILLINOIS SOUTHERN RAILWAY COMPANY et al.

vs.

W. FISH WILSON et al.

Bill for Injunction Relief.

Now on this 12th day of April, A. D. 1922, this cause coming on to be heard, upon motion of Counsel to refer the same to a Special Master to take and report the testimony.

And it appearing to the Court that a stipulation has been filed herein, signed by counsel representing all parties, in which it is stipulated and agreed that Mr. Henry Keefe, be appointed by the Court as Special Master to take and report the evidence in said cause.

And it appearing to said Court that said cause is now at issue, and that said cause should be referred, it is ordered that Henry Keefe be, and he is, hereby appointed Special Master to take the evidence in the above entitled cause, and that he report such testimony to this Court without any findings on either law or facts.

GEORGE W. ENGLISH,
Judge.

104 And afterwards on to-wit, the 1st day of May, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Motion to Set Aside Order of Reference, which said Motion was and is in the words and figures following, to-wit:

105 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collectors of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Now come the defendants in the above entitled cause and respectfully represent and show unto the court, that since the motion to dismiss in the above cause was heard and overruled by the court, the Supreme Court of the United States has rendered a decision upon the same issues raised by said motion to dismiss, which apparently changes the law on such issues as it was understood to be by both court and counsel at the time this motion was overruled, and which in all probability is decisive of the issues raised in this case by the motion to dismiss.

Now, therefore, these defendants respectfully ask leave to file this their motion for leave to set aside the order of reference heretofore entered in this cause, for leave to withdraw their answer hereto filed in this cause and to renew their motion to dismiss and file this, their additional motion to dismiss said suit on the face of the bill, upon the following grounds, viz:

It appears from the face of the bill of complaint filed herein that the only alleged invalidity of the taxes sought to be enjoined by the decree of this court consist wholly discriminatory over-valuation of the property of the complainants.

106 It further appears from the allegations of said bill of complaint conclusively that the complainants have an adequate remedy at law and that no grounds are stated in said bill of complaint that would justify a Court of Equity in taking jurisdiction of the matters therein charged and stated.

Wherefore, the defendants respectfully pray that the order of reference may be set aside, the answer of defendants withdrawn and leave to file this motion granted, and that upon the final hearing of this

motion the same be sustained and said bill of complaint be dismissed for want of equity.

JUNE C. SMITH,
Solicitor for Defendants.

HUGH V. MURRAY,
C. F. DEW,
J. E. HARRIS,
H. H. HOUSE,
LOGAN H. HACHMAN,
State's Attys.

Endorsed: 1641. Ill. Southern Ry. Co. et al. vs. Wilson, County Collector, et al. Motion to Set Aside Order or Reference. Filed May 1, 1922. Arthur W. Charles, Clerk.

107 And afterwards on to-wit, the 7th day of July, A. D. 1922, the following further proceedings were had in said Court, in said cause, and entered of record, to-wit:

108 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois, Friday, July 7th, 1922.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Now on this 7th day of July, A. D. 1922, the same being one of the regular judicial days of the present term of this court, this cause coming on to be heard upon the motion of defendants heretofore filed in this cause to set aside the order of reference and for leave to withdraw answer and to dismiss the bill of complaint for want of equity, etc., and the Court having heard the arguments of counsel and having duly considered said motion, and being fully and sufficiently advised in the premises, it is ordered that the motion to set aside the

order of reference, heretofore entered in this cause, be and the same is hereby allowed and said order of reference is set aside.

It is further ordered, that said motion for leave to withdraw the answer, heretofore filed in said cause, be and the same is hereby allowed and said leave is granted and the answer herein is withdrawn.

It is further ordered, that the said motion to dismiss the bill of complaint, herein, for want of equity, be and the same is hereby overruled and denied.

109 To which action and order of the Court in overruling said motion to dismiss the bill of complaint, herein, for want of equity etc., the defendants and each of them except, which exception is allowed.

And thereupon, on the same day come the defendants, by their solicitors, and waive the right to answer the bill and elect to stand by their said motion to dismiss for want of equity, etc., and thereupon the said defendants and each of them is ruled to plead or answer herein instanter, and the said defendants being in court, by their said solicotors, and electing to stand on said motion and having refused to plead or answer herein further, pursuant to the order of the court, it is ordered that the defendants and each of them be and they are hereby called and defaulted and said default is entered against the said defendants and each of them.

GEORGE W. ENGLISH, *Judge.*

110 And afterwards on to-wit, the 7th day of August, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Motion for Entry of Decree, which said Motion was and is in the words and figures following, to-wit:

111 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

v.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Motion for Entry of Decree.

This 7th day of August, 1922, came the complainants by their solicitors and represent to the court that default was entered herein

more than thirty days prior to this date, on July 7, 1922, and move the Court to enter a decree pro confesso.

GEO. B. GILLESPIE,
Solicitors for Complainants.

Endorsed: 1641. In the United States District Court, Eastern District of Illinois. Illinois Southern Railway Company et al., Complainants, v. W. Fish Wilson, County Collector of Taxes of the County of Marion et al., Defendants. Motion for entry of decree. Filed Aug. 7, 1922. Arthur W. Charles, Clerk.

112 And on the same day to-wit, the 7th day of August, A. D. 1922, the following further proceedings were had in said Court, in said cause, and entered of record to-wit:

113 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois, Monday, August 7th, A. D., 1922.

No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

v.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; H. W. Finke, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

This cause came on to be heard upon the motion of the Complainants for a final decree upon the default heretofore on the 7th day of July, 1922, entered herein, and thereupon on consideration thereof it was ordered, adjudged and decreed as follows:

1. That the court finds that all of the matters and things alleged in the Bill are confessed by the Defendants, and, thereupon, the court finds all of the allegations of said Bill to be true; that this Court has jurisdiction of the subject-matter and of the parties.

2. That the equities of this case are in favor of the complainants and they are entitled to a decree as prayed in the Bill.

3. That the Complainants prior to the commencement of this suit tendered to each of the said Defendants all of the taxes legally due to them respectively as County collectors of their respective countries and such tax was accepted by them.

4. That all other taxes, interests, penalties and costs charged and extended against the property of the Complainants for the years 1917, 1918, 1919 and 1920 in each of the several counties of
114 Marion, Clinton, Washington, Perry and Randolph in the State of Illinois are excessive, fraudulent and void and were extended upon an assessment made by the Board of Equalization for the years 1917 and 1918 and by the Tax Commission of the State of Illinois for the years 1919 and 1920, in violation of the Fourteenth Amendment to the Constitution of the United States of America in that in the assessment, levy and extension of said tax the Complainants were denied the equal protection of the laws of the State Board of Equalization and the taxing officers of the State of Illinois, and the assessment, levy and extension of said tax was and is an attempt to and would take the property of the said Complainants without due process of law.

5. That the Complainants are entitled to an injunction as prayed restraining the said Defendants and each of them from the collection of said tax and to have the injunction heretofore issued herein made permanent.

6. That a schedule of said taxes showing the amount thereof extended, the amount of illegal and excessive tax, the balance after the deduction of excessive and illegal taxes and the amount tendered, admitted to be due and paid is as follows:

County.	Year.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be due and tendered.
Marion	1917	$4,612.16	$393.56	$4,218.60	$843.72
"	1918	4,530.05	1,021.60	3,508.45	701.69
"	1919	4,922.06	258.51	4,663.55	932.71
"	1920	3,386.51	355.53	3,030.98	1,010.33
Total		17,450.78	2,029.20	15,421.58	3,488.45
Clinton	1917	707.65	21.57	686.08	137.22
"	1918	619.79	21.62	598.17	119.64
"	1919	633.11	7.22	625.89	125.18
"	1920	500.06	43.61	456.45	152.15
Total		2,460.61	94.02	2,366.59	534.19
Washington	1917	7,321.86	2,615.16	4,706.70	941.34
"	1918	7,030.63	2,263.78	4,766.85	953.37
"	1919	7,143.16	3,079.65	4,063.51	812.70
"	1920	5,111.85	2,059.39	3,052.46	1,017.48
Total		26,607.50	10,017.98	16,589.52	3,724.89

Total Tax Extended Against the Illinois Southern Railroad Company.—Continued.

County.	Year.	Tax extended.	Illegal and excess tax.	Balance.	Amount admitted to be due and tendered.
Perry	1917	411.97	.....	411.97	82.39
"	1918	424.04	89.69	334.35	66.87
"	1918	413.26	61.11	352.15	70.43
"	1920	368.60	91.46	277.14	92.38
Total		1,617.87	242.26	1,375.61	312.07
Randolph	1917	15,364.88	544.29	14,820.59	2,964.12
"	1918	15,317.29	1,164.70	14,152.59	2,830.52
"	1919	15,537.89	1,294.33	14,243.56	2,848.71
"	1920	11,765.60	2,722.89	9,042.71	3,014.24
Total		57,985.66	5,726.21	52,259.45	11,657.59
		Recapitulation.			
Marion		17,450.78	2,029.20	15,421.58	3,488.45
Clinton		2,460.61	94.02	2,366.59	534.19
Washington		26,607.50	10,017.98	16,589.52	3,724.89
Perry		1,617.87	242.26	1,375.61	312.07
Randolph		57,985.66	5,726.21	52,259.45	11,657.59
Grand Total		106,122.42	18,109.67	88,012.75	19,717.19

116 It is, therefore, ordered, adjudged and decreed that the said defendants and each of them, their deputies, agents, clerks, servants, assistants and attorneys and all other persons operating or confederating with them or acting by, through or under their directions be and they and each of them are commanded and restrained perpetually to refrain and absolutely desist from on the first day of any term of the County Court of their several and respective counties at which judgment for delinquent taxes upon lands, lots and railroad property may be applied for and prayed on account of delinquent taxes, interests, penalties and costs for the years 1917, 1918, 1919, and 1920, from reporting to the County Clerks and Clerks of the County Courts of their respective and several counties any lands, lots or railroad property belonging to or assessed to or in the name of the Illinois Southern Railway Company, or the Missouri and Illinois Railroad Company, for delinquent taxes, special assessments, interests, penalties or costs for any or either of the years 1917, 1918, 1919 and 1920, or from applying for or praying any judgment against the said Illinois Southern Railway Company, or the Missouri and Illinois Railroad Company or the property of either of them for any delinquent taxes for the years aforesaid and from bringing any suit or suits for the collection of said taxes, interests, penalties or costs for said years other than the sums already paid and accepted by said defendants for each of said counties; that this order shall extend against the said Defendants and their respective successors in office; that the preliminary injunction granted herein be and the same is hereby continued in full force and virtue.

It is further ordered That the Clerk of this Court tax the costs herein against the Complainants, and that an execution may issue therefor.

GEORGE W. ENGLISH,
United States District Judge.

117 And afterwards on to-wit, the 29th day of August, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Petition for Appeal, which said Petition was and is in the words and figures following, to-wit:

118 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Petition for Appeal.

To the Honorable George W. English, District Judge:

The above named W. Fish Wilson, County Collector of Taxes of the County of Marion, in the State of Illinois, Richard Farrell, County Collector of Taxes of the County of Clinton, in the State of Illinois, W. H. Porter, County Collector of Taxes of the County of Washington, in the State of Illinois, James H. Thimming, County Collector of Taxes of the County of Perry, in the State of Illinois, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, feeling aggrieved by the order and decree rendered and entered in the above entitled cause on the *the* 7th day of July, A. D. 1922, and the final decree entered
119 in said cause on the 7th day of August, A. D. 1922, do hereby appeal from said decree to the Supreme Court of the United States, for the reasons set forth in the assignment of errors, filed herewith, and they pray that their appeal be allowed and that citation be issued, as provided by law, and that a transcript of the record, proceedings and documents upon which said decree was based, duly authenticated, be sent to the Supreme Court of the United States, under the rules of said court in such case made and provided.

And your petitioners further pray that proper orders relating to the required security to be required of them be made.

W. F. WILSON,
County Collector of Taxes of the County of Marion, in the State of Illinois;

RICHARD P. FARRELL,
County Collector of Taxes of the County of Clinton, in the State of Illinois;
W. H. PORTER,
County Collector of Taxes of the County of Washington, in the State of Illinois;
JAMES H. THIMMING,
County Collector of Taxes of the County of Perry, in the State of Illinois;
JAMES H. McGUIRE,
County Collector of Taxes of the County of Randolph, in the State of Illinois,
By JUNE C. SMITH,
Solicitor for the Above-named Defendants.

Endorsed: Filed August 29, 1922, Arthur W. Charles, Clerk.

120 And on the same day to-wit, the 29th day of August, A. D. 1922, There was filed in the office of the Clerk of said Court, in the said cause, Assignment of Errors, which said Assignment of Errors was and is in the words and figures following, to-wit:

121 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Assignment of Errors.

Now come the defendants in the above entitled cause and file the following assignment of errors upon which they will rely upon their

prosecution of the appeal in the above entitled cause from the order and decree made and entered by this Honorable Court in said cause on the 7th day of July, A. D. 1922, and the final decree entered in said cause on the 7th day of August, A. D. 1922.

I.

That the United States District Court for the Eastern District of Illinois erred in overruling the motion to dismiss the bill of complaint herein for want of equity.

II.

That the United States District Court for the Eastern Dis-
122 trict of Illinois erred in not sustaining the motion of defendants to dismiss the bill of complaint herein for want of equity.

III.

That the United States District Court for the Eastern District of Illinois erred in finding and holding that the said bill of complaint was sufficient to give the Court jurisdiction to grant equitable relief.

IV.

That the United States District Court for the Eastern District of Illinois erred in refusing to hold that the allegations of the bill of complaint herein were not sufficient to give the court jurisdiction to grant equitable relief.

V.

That the United States District Court for the Eastern District of Illinois erred in refusing to dismiss the bill of complaint herein for want of equity.

VI.

That the United States District Court for the Eastern District of Illinois erred in holding that the bill of complaint herein was sufficient on its face to give the court jurisdiction to grant equitable relief.

VII.

That the Unted States District Court for the Eastern District of Illinois erred in refusing to hold that under the allegations of the bill of complaint herein the complainants had an adequate remedy at law.

VIII.

That the United States District Court for the Eastern District of Illinois erred in refusing to hold that said bill of complaint was insufficient to give the court jurisdiction or authorize the court to

grant relief either under the due process clause or the equal
123 protection clause of the Constitution.

IX.

That the United States District Court for the Eastern District of Illinois erred in refusing to dismiss said bill of complaint for want of equity and on the ground that the said bill shows on its face that the complainants had an adequate remedy at law.

X.

That the United States District Court for the Eastern District of Illinois erred in denying and overruling the motion to dismiss the bill of complaint herein for the reason that the same was not sufficient in law to give the court jurisdiction or to entitle the complainants to equitable relief.

Wherefore, the appellants pray that said decree be reversed and that said District Court of the United States be ordered to enter a decree reversing the decision of said Court in said cause and dismissing said bill for want of equity.

JUNE C. SMITH,
Solicitor for Appellants.

Endorsed: Filed August 29, 1922, Arthur W. Charles, Clerk.

124 And on the same day to-wit, the 29th day of August, A. D. 1922, the following further proceedings were had in said Court, in said cause, and entered of record to-wit:—

125 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James M. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Order Allowing Appeal.

On motion of June C. Smith, Esquire, solicitor and counsel for defendants, it is hereby ordered that an appeal to the Supreme Court of the United States from the order and decree entered in said cause on this the 7th day of July, A. D. 1922, and the final decree entered in said cause on the 7th day of August, A. D. 1922, be and the same is hereby allowed, and that a certified copy of the transcript of the record, exhibits, stipulations and all proceedings be forthwith transmitted to the Supreme Court of the United States.

It is further ordered that the bond on appeal be fixed at the sum of $1,000.00, with Hugh V. Murray, Charles F. Dew, H. H. House,
J. E. Harris and Logan F. Hachman and June C. Smith, as
126 sureties, and that said bond be filed within 30 days from this date.

Dated this 29th day of August, A. D. 1922.

GEORGE W. ENGLISH,
District Judge.

127 And afterwards on to-wit, the 1st day of September, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Bond on Appeals, which said Bond was and is in the words and figures following, to-wit:—

128 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, William W. Wheelock, as Receiver of the Property of the Illinois Southern Railway Company, William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Bond on Appeal.

Know all men by these presents, That W. Fish Wilson, County Collector of Taxes of the County of Marion, in the State of Illinois, Richard Farrell, County Collector of Taxes of the County of Clinton, in the State of Illinois, W. H. Porter, County Collector of Taxes of the County of Washington, in the State of Illinois, James H. Thimming, County Collector of Taxes of the County of Perry, in the State of Illinois, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, as principals, and Hugh V. Murray, of the County of Clinton, Charles F. Dew, of the County of Marion, H. H. House of the County of Washington, J. E. Harriss, of the County of Perry and Logan F. Hachman, of the County of Randolph and June C. Smith of the County of Marion, all of the State of Illinois, as sureties, are held and firmly bound unto the Illinois Southern Railway Company, William W. Wheelock, as Receiver of the property of the Illinois Southern Railway
129 Company, William T. Abbott, Trustee of the bondholders of the Illinois Southern Railway Company and the Missouri and Illinois Railroad Company in the sum of $1,000.00, lawful money of the United States, to be paid to them and their respective executors, administrators and successors; to which payment well and truly to be made, we bind ourselves and each of us jointly and severally and each of our executors and administrators by these presents.

Sealed with our Seals and dated this 31 day of August, A. D. 1922.

Whereas, the above bounden W. Fish Wilson, County Collector of Taxes of the County of Marion, in the State of Illinois, Richard Farrell, County Collector of Taxes of the County of Clinton, in the State of Illinois, W. H. Porter, County Collector of Taxes of the County of Washington, in the State of Illinois, James H. Thimming, County Collector of Taxes of the County of Perry, in the State of Illinois, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, have prosecuted an appeal to the Supreme Court of the United States to reverse the judgment and decree of the District Court for the Eastern District of Illinois, in the above entitled cause.

Now therefore, the condition of this obligation is such that if the above named W. Fish Wilson, County Collector of Taxes of the County of Marion, in the State of Illinois, Richard Farrell, County Collector of Taxes of the County of Clinton, in the State of Illinois, W. H. Porter, County Collector of Taxes of the County of Washington, in the State of Illinois, James H. Thimming, County Collector of Taxes of the County of Perry, in the State of Illinois, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, shall prosecute their said appeal to
130 effect and answer all costs if they fail to make good their plea, then this obligation shall be void, otherwise to remain in full force and effect.

W. F. WILSON, [SEAL.]
County Collector of Taxes of the County of Marion, in the State of Illinois.
RICHARD P. FARRELL, [SEAL.]
County Collector of Taxes of the County of Clinton, in the State of Illinois.
W. H. PORTER, [SEAL.]
County Collector of Taxes of the County of Washington, in the State of Illinois.
THOMAS H. THIMMING, [SEAL.]
County Collector of Taxes of the County of Perry, in the State of Illinois.
JAMES H. McGUIRE, [SEAL.]
County Collector of Taxes of the County of Randolph, in the State of Illinois.
CHAS. F. DEW. [SEAL.]
HUGH V. MURRAY. [SEAL.]
H. H. HOUSE. [SEAL.]
L. F. HACHMAN. [SEAL.]
J. E. HARRISS. [SEAL.]
JUNE C. SMITH. [SEAL.]

131 STATE OF ILLINOIS,
County of Marion, ss:

On this 31 day of August, A. D. 1922, personally appeared before me W. Fish Wilson, County Collector of Taxes of the County of Marion, in the State of Illinois, June C. Smith and Charles F. Dew,

respectively known to me to be the persons described in and who duly executed the foregoing instrument, as parties thereto, and severally acknowledged, each for himself, that they executed the same as their free act and deed for the purposes therein set forth.

And the said W. Fish Wilson and Charles F. Dew and June C. Smith being respectively by me duly sworn says, each for himself and not one for the other, that he is a resident and householder of said County of Marion, and that he is worth the sum of $2,000.00 over and above his just debts and legal liabilities and property exempt from execution.

W. FISH WILSON.
CHAS. F. DEW.
JUNE C. SMITH.

Subscribed and sworn to before me this 31 day of August, A. D. 1922.

[SEAL.] W. H. BETTS,
County Clerk.

STATE OF ILLINOIS,
County of Clinton, ss:

On this 31 day of August, A. D. 1922, personally appeared before me Richard Farrell, County Collector of Taxes of the County of Clinton, in the State of Illinois and Hugh V. Murray, respectively known to me to be the persons described in and who duly executed the foregoing instrument as parties thereto and severally acknowledged, each for himself, that they executed the same as their free act and deed for the purposes therein set forth.

And the said Richard Farrell and Hugh V. Murray being respectively by me duly sworn says, each for himself and not one for the other, that he is a resident and householder of said County of Clinton and that he is worth the sum of $— over and above his just debts and legal liabilities and property exempt from execution.

RICHARD P. FARRELL.

Subscribed and sworn to before me this 31 day of August, A. D. 1922.

[SEAL.] MARY McGOWAN,
Notary Public.

132 STATE OF ILLINOIS,
County of Washington, ss:

On this 31 day of August, A. D. 1922, personally appeared before me W. H. Porter, County Collector of Taxes of the County of Washington, in the State of Illinois, and H. H. House, respectively known to me to be the persons described in and who duly executed the foregoing instrument as parties thereto, and severally acknowledged, each for himself, that they executed the same as their free act and deed for the purposes therein set forth.

And the said W. H. Porter and H. H. House being respectively by me duly sworn says, each for himself and not one for the other,

that he is a resident and householder of said County of Washington and that he is worth the sum of $— over and above his just debts and legal liabilities and property exempt from execution.

W. H. PORTER.
H. H. HOUSE.

Subscribed and sworn to before me this 18 day of August, A. D. 1922.

[SEAL.] H. F. HECKERT,
County Clerk.

STATE OF ILLINOIS,
County of Perry, ss:

On this 25th day of August, A. D. 1922, personally appeared before me James H. Thimming, County Collector of Taxes of the County of Perry, in the State of Illinois, and J. E. Harriss, respectively known to me to be the persons described in and who duly executed the foregoing instrument as parties thereto, and severally acknowledged, each for himself, that they executed the same as their free act and deed for the purposes therein set forth.

And the said James H. Thimming and J. E. Harriss being respectively by me duly sworn says, each for himself and not one for the other, that he is a resident and householder of said County of Perry and that he is worth the sum of $1,000.00 over and above his just debts and legal liabilities and property exempt from execution.

THOMAS H. THIMMING.
JUDSON E. HARRISS.

Subscribed and sworn to before me this 25th day of August, A. D. 1922.

[SEAL.] H. H. BAUGHMAN,
County Clerk.

133 STATE OF ILLINOIS,
County of Randolph, ss:

On this 22 day of August, A. D. 1922, personally appeared before me James H. McGuire, County Collector of the County of Randolph, in the State of Illinois, and Logan F. Hachman, respectively known to me to be the persons described in and who duly executed the foregoing instrument as parties thereto, and severally acknowledged, each for himself, that they executed the same as their free act and deed for the purposes therein set forth.

And the said James H. McGuire and Logan F. Hachman being respectively by me duly sworn says, each for himself and not one for the other, that he is a resident and householder of said County of Randolph and that he is worth the sum of $1,000.00 over and above his just debts and legal liabilities and property exempt from execution.

JAMES H. McGUIRE.
LOGAN F. HACHMAN.

Subscribed and sworn to before me this 22 day of August, A. D. 1922.

[SEAL.] CHAS. H. THIES,
County Clerk.

The above and foregoing bond is approved both as to sufficiency and form, this 1st day of Sept., A. D. 1922.

GEORGE W. ENGLISH,
United States Judge.

Endorsed: No. 1641. Illinois Southern Ry. Co. vs. W. Fish Wilson et al. Bond on appeal. Filed September 1, 1922. Arthur W. Charles, Clerk.

134 And afterwards on to-wit, the 9th day of September, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Præcipe for Record, which said Præcipe was and is in the words and figures following, to-wit:

135 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimmig, County Collector of Taxes of the County of Perry; James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

The Clerk will please prepare a complete transcript of record in the above entitled cause, for appeal to the Supreme Court, including therein the following, viz:

A copy of the original bill of complaint.

A copy of the subpœna and other process, and the returns endorsed thereon.

A copy of the restraining order.

A copy of the motion to dismiss, filed June 21, 1921, and the order of Court overruling said motion.

A copy of the preliminary injunction.
A copy of the answer of defendants.
A copy of the stipulation for reference to a special master.
A copy of the order of Reference to a Special Master.
A copy of the motion to set aside the order of reference for leave to withdraw answer, and to dismiss bill for want of equity, etc., filed May 1, 1922.

136 A copy of the order of the Court allowing motion to set aside order of reference, and granting leave to withdraw answer, and overruling motion to dismiss for want of equity.
A copy of the opinion of the Court.
A copy of the final decree of the Court.
A copy of the Petition for Appeal.
A copy of the assignment of Errors.
A copy of the order allowing appeal, and fixing bond on appeal.
A copy of the bond on appeal, and the approval of the Court on such bond.
A copy of this præcipe.
A copy of all other papers and pleadings, and of all proceedings in said cause.
The citation on appeal.
Certificate of Clerk, and transcript of record.

Respectfully submitted,

JUNE C. SMITH,
Solicitor for Defendants.

To Hon. Arthur W. Charles, Clerk of United States District Court of the Eastern District of Illinois:

Received a copy of the above præcipe for transcript of record this 6th day of September, A. D. 1922.

GEO. B. GILLESPIE,
Solicitor for Complainants.

Endorsement: 1641. Filed Sept. 9, 1922. Arthur W. Charles, Clerk.

137 And afterwards on to-wit, the 20th day of September, A. D. 1922, there was filed in the office of the Clerk of said Court, in said cause, Motion for an Extension of Time, which said Motion was and is in the words and figures following, to-wit:

138 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Now come the defendants in the above entitled cause and respectfully represent and show unto the court that, by orders heretofore duly entered of record in said cause, an appeal has been taken to the Supreme Court of the United States, and that an appeal bond has been filed and a citation duly issued herein by the Honorable George W. English, Judge of this Court, which said citation is returnable on September 25, A. D. 1922.

These defendants further show to the court that, by reason of the press of other official business, the Clerk of this Court has been and is unable to prepare a transcript of the record herein in time for such transcript to be filed and said appeal docketed on or before September 25, 1922, said date being the return day of the
139 citation heretofore issued in this cause; and that in order to give the Clerk of this Court ample time to prepare said transcript and in order to give these defendants sufficient time to file said transcript and docket said cause in the office of the Clerk of the Supreme Court of the United States, it will be necessary to enlarge the time for the return of said citation and the filing of said transcript and the docketing of said cause.

Wherefore, these defendants pray that the Honorable George W. English, Judge of the United States District Court for the Eastern District of Illinois, the Judge who signed said original citation, will grant an extension and enlargement of the time for the return of said citation and for the filing of said transcript and docketing of said cause in the office of the Clerk of the Supreme Court of the United States, and that said citation, heretofore issued in this cause on the 31st day of August A. D. 1922, may be extended and en-

larged so that it will be returnable on the 23rd day of October, A. D. 1922.

JUNE C. SMITH,
Solicitor for Defendants.

STATE OF ILLINOIS,
County of Marion, ss:

June C. Smith, of lawful age, being duly sworn, on oath deposes and says that he is the Solicitor for defendants, and that the facts stated in the above petition and motion are true.

JUNE C. SMITH.

Subscribed and sworn to before me this 18th day of September, A. D. 1922.

[SEAL.]

MYRTLE BRYAN,
Notary Public.

140 Endorsed: No. 1641, Motion for Extension of time. Filed September 20, 1922. Arthur W. Charles, Clerk.

141 And on the same day, to-wit, the 20th day of September, A. D. 1922, the following further proceedings were had in said Court, in said cause and entered of record, to-wit:

142 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois, Wednesday, September 20th, A. D. 1922.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

Now on this 20" day of September, A. D. 1922, this cause coming on to be heard on the motion and petition of defendants for extending and enlarging the time for the return of the citation herein,

And it appearing to the court that, on account of the press of other official business, the Clerk of this Court will not have time to prepare a transcript of the record herein so that the same may be filed and said appeal docketed in the office of the Clerk of the United States Supreme Court on or before the return day heretofore fixed by the citation issued in this cause,

And it further appearing to the court, that the time fixed for the return of said citation heretofore issued in this cause has not expired and will not expire until September 25, 1922, and the
143-145 court being sufficiently advised in the premises,

It is ordered, adjudged and decreed that the time for the return of the citation heretofore issued in this cause be extended and enlarged, and the time for filing the transcript of the record and docketing said cause in the office of the Clerk of the Supreme Court of the United States be and the same is hereby extended to October 23, A. D. 1922, and the said citation be and the same is hereby made returnable on the 23rd day of October, A. D. 1922, and the time for filing the transcript of the record in said cause and docketing said cause in the office of the Clerk of the Supreme Court of the United States be and the same is hereby extended to October 23rd, A. D. 1922, pursuant to Rule 9 of the Supreme Court of the United States.

Enter:

GEORGE W. ENGLISH,
District Judge.

146 UNITED STATES OF AMERICA,
Eastern District of Illinois, ss:

I, Arthur W. Charles, Clerk of the District Court of the United States for the Eastern District of Illinois, and Keeper of the Records and Seals thereof, do hereby certify the foregoing to be a true and correct transcript of the files and records in said Court and made in accordance with the Præcipe filed in the cause entitled: Illinois Southern Railway Company, et al. vs. W. Fish Wilson, County Collector of Taxes of the County of Marion, et al., In Equity, No. 1641, as fully as the same appears from the originals now on file and of record in my office.

And I further certify that the Citation, with the endorsements thereon, is the original Citation with endorsements in said cause.

In testimony whereof, I have hereunto set my hand and affixed the Seal of said Court, at my office in the City of East St. Louis, in the District aforesaid, this 30th day of September A. D. 1922.

[Seal of the District Court United States, Eastern District of Illinois.]

ARTHUR W. CHARLES,
Clerk.

147 UNITED STATES OF AMERICA:

In the United States District Court, Eastern District of Illinois.

Equity. No. 1641.

ILLINOIS SOUTHERN RAILWAY COMPANY, WILLIAM W. WHEELOCK, as Receiver of the Property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and The Missouri and Illinois Railroad Company, Complainants,

vs.

W. FISH WILSON, County Collector of Taxes of the County of Marion; Richard Farrell, County Collector of Taxes of the County of Clinton; W. H. Porter, County Collector of Taxes of the County of Washington; James H. Thimming, County Collector of Taxes of the County of Perry, and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, Defendants.

Bill in Chancery.

To Illinois Southern Railway Company, William W. Wheelock, as Receiver of the property of the Illinois Southern Railway Company; William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company, and the Missouri and Illinois Railroad Company, complainants in the above-entitled cause:

You are hereby cited and admonished to be and appear at the Supreme Court of the United States, to be held at the City of Washington, in the District of Columbia, on the 25 day of September, A. D. 1922, pursuant to an order allowing an appeal filed and entered in the Clerk's office of the United States District Court for the Eastern District of Illinois, from an order and decree entered in said cause on the 7th day of July, A. D. 1922, and from the final decree signed, filed and entered on the 7th day of August, A. D. 1922, in that certain suit being in equity, No. 1641, wherein Illinois Southern Railway Company, William W. Wheelock, as Receiver of the
148 & 149 property of the Illinois Southern Railway Company, William T. Abbott, Trustee of the Bondholders of the Illinois Southern Railway Company and the Missouri and Illinois Railroad Company are complainants, and W. Fish Wilson, County Collector of Taxes of the County of Marion, Richard Farrell, County Collector of Taxes of the County of Clinton, W. H. Porter, County Collector of Taxes of the County of Washington, James H. Thimming, County Collector of Taxes of the County of Perry and James H. McGuire, County Collector of Taxes of the County of Randolph, in the State of Illinois, are defendants and appellants, to show cause, if any there be, why the decree rendered against the said defendants, as in said order allowing the appeal mentioned, should not be

corrected and why justice should not be done to the parties in that behalf.

Witness the Honorable George W. English, United States District Judge for the Eastern District of Illinois, this 31st day of August, A. D. 1922, and of the Independence of the United States the one hundred forty-seventh.

GEORGE W. ENGLISH,
United States District Judge for the Eastern District of Illinois.

I accept service of above citation this 6" day of Sept., A. D. 1922.

GEO. B. GILLESPIE,
Solicitor for Complainants.

Filed September 9, 1922.
ARTHUR W. CHARLES,
Clerk.

150 [Endorsed:] 1641. Filed Sep. 9, 1922. Arthur W. Charles, Clerk.

Endorsed on cover: File No. 29,185. E. Illinois D. C. U. S. Term No. 635. W. Fish Wilson, county collector of taxes for the county of Marion; Richard Farrell, county collector of taxes for the county of Clinton, et al., appellants, vs. Illinois Southern Railway Company, William W. Wheeler, as receiver, etc., et al. Filed October 5th, 1922. File No. 29,185.